

**UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK**

In re:

CELSIUS NETWORK LLC, *et al.*,¹

Debtors.

Chapter 11

Case No. 22-10964 (MG)

(Jointly Administered)

**SIXTH MONTHLY FEE STATEMENT OF ERNST & YOUNG LLP
FOR COMPENSATION FOR SERVICES RENDERED AND REIMBURSEMENT
OF EXPENSES AS TAX COMPLIANCE, TAX ADVISORY SERVICES AND
FINANCIAL ACCOUNTING ADVISORY SERVICES PROVIDER FOR THE TIME
PERIOD JULY 1, 2023 THROUGH JULY 31, 2023**

Name of applicant:	Ernst & Young LLP (“ <u>EY LLP</u> ”)
Authorized to Provide Professional Services To:	The Debtors
Date of retention:	December 20,2022 (<i>effective as of</i> July 13, 2022)
Period for Which Compensation and Reimbursement is Sought:	July 1, 2023 through July 31, 2023
Monthly Fees Incurred:	\$1,017,525.50
20% Holdback:	\$203,505.10
Total Compensation Less 20% Holdback:	\$814,020.40
Monthly Expenses Incurred:	\$-0-
Total Fees and Expenses Requested:	\$814,020.40
This is a <u> X </u> monthly interim final application.	

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are: Celsius Network LLC (2148); Celsius KeyFi LLC (4414); Celsius Lending LLC (8417); Celsius Mining LLC (1387); Celsius Network Inc. (1219); Celsius Network Limited (8554); Celsius Networks Lending LLC (3390); Celsius US Holding LLC (7956); GK8 Ltd. (1209); GK8 UK Limited (0893); and GK8 USA LLC (9450). The location of Debtor Celsius Network LLC's principal place of business and the Debtors' service address in these chapter 11 cases is 50 Harrison Street, Suite 209F, Hoboken, New Jersey 07030.

EY LLP (“EY LLP”), providing Tax Compliance, Tax Advisory and Financial Accounting Advisory services to the debtors and debtors in possession (collectively, the “Debtors”) in the above-captioned chapter 11 cases (the “Chapter 11 Cases”), hereby submits this statement of fees and disbursements (the “Sixth Monthly Fee Statement”) covering the period from July 1, 2023 through and including July 31, 2023 (the “Compensation Period”) in accordance with the *First Amended Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Retained Professionals* [Docket No. 2779] (the “Interim Compensation Order”). By this Sixth Monthly Fee Statement, EY LLP requests (a) interim allowance and payment of compensation in the amount of \$814,020.40 (80% of \$1,017,525.50) for fees on account of reasonable and necessary professional services rendered to the Debtors by EY LLP during the Compensation Period and (b) reimbursement of actual and necessary costs and expenses in the amount of \$0.00 incurred by EY LLP during the Compensation Period.

**FEES FOR SERVICES RENDERED
DURING THE COMPENSATION PERIOD**

In support of this Sixth Monthly Fee Statement, attached hereto as **Exhibit A** is a summary list of all EY LLP professionals who worked on this case during the Compensation Period.

Also, in support of this Sixth Monthly Fee Statement, attached hereto as **Exhibit B** is a summary of the hours and fees incurred by category during the Compensation Period by EY LLP on behalf of the Debtors.

Also, in support of this Sixth Monthly Fee Statement, attached hereto as **Exhibit C** is the supporting detail by activity by professional detailing the activities and services performed by EY LLP professionals on behalf of the Debtors.

EXPENSES INCURRED
DURING THE COMPENSATION PERIOD

EY LLP seeks reimbursement of actual and necessary expenses incurred by EY LLP during the Compensation Period in the aggregate amount of \$0.00.

REPRESENTATIONS

Although every effort has been made to include all fees and expenses incurred during the Compensation Period, some fees and expenses might not be included in this Sixth Monthly Fee Statement due to delays caused by accounting and processing during the Compensation Period. EY LLP reserves the right to make further application to this Court for allowance of such fees and expenses not included herein. Subsequent Monthly Fee Statements will be filed in accordance with the Bankruptcy Code, the Bankruptcy Rules, the Bankruptcy Local Rules, and the Interim Compensation Order.

Dated: September 14, 2023

/s/ Elizabeth Harvey
Elizabeth Harvey
Partner, Ernst & Young LLP

EXHIBIT A²
SUMMARY BY PROFESSIONAL

Last Name	First Name	Title	Time	Hourly Rate	Total Individual Fees
Barda	Eli	Partner/Principal	19.3	\$850.00	\$16,405.00
Beattie	Steve	Partner/Principal	3.5	\$850.00	\$2,975.00
Bhatti	Sobia	Senior	4.7	\$450.00	\$2,115.00
Boland	Gregory	Manager	2.0	\$595.00	\$1,190.00
Bowden	Jamie	Executive Director	1.6	\$1,150.00	\$1,840.00
Bowden (2)	Jamie	Senior Manager	1.4	\$950.00	\$1,330.00
Bowie	James	Executive Director	0.6	\$850.00	\$510.00
Buonaguro	Paul	Manager	1.4	\$850.00	\$1,190.00
Carr	Russell	Partner/Principal	2.0	\$1,250.00	\$2,500.00
Chen	Justin	Staff	20.3	\$295.00	\$5,988.50
Caruso	Thierry	Partner/Principal	1.7	\$850.00	\$1,445.00
Deravin	Susan	Senior Manager	3.0	\$695.00	\$2,085.00
Dishman	Carly	Manager	68.6	\$595.00	\$40,817.00
Flagg	Nancy	Executive Director	12.8	\$1,150.00	\$14,720.00
Gatt	Katie	Senior Manager	4.3	\$950.00	\$4,085.00
Granados	Dariana	Staff	41.9	\$295.00	\$12,360.50
Gray	Amaya	Staff	30.4	\$295.00	\$8,968.00
Gust	Ryan	Senior	121.1	\$450.00	\$54,495.00
Harvey	Elizabeth	Partner/Principal	11.7	\$1,250.00	\$14,625.00
Harvey (2)	Elizabeth	Partner/Principal	3.0	\$850.00	\$2,550.00
Hayes	Taylor	Manager	125.3	\$595.00	\$74,553.50
Helwing	Dan	Partner/Principal	4.3	\$850.00	\$3,655.00
Hill	Jeff	Partner/Principal	2.5	\$1,250.00	\$3,125.00
Hill (2)	Jeff	Partner/Principal	14.7	\$850.00	\$12,495.00
Holliday	Lindsay	Executive Director	0.4	\$850.00	\$340.00
Horn	David	Executive Director	1.2	\$850.00	\$1,020.00
Hsiao	Elicia	Manager	5.1	\$850.00	\$4,335.00
Huang	Ricki	Senior	0.7	\$450.00	\$315.00
Lindeman	Ryan	Senior	94.2	\$450.00	\$42,390.00
Lipman	Mitch	Senior Manager	0.8	\$950.00	\$760.00
Lipschutz	Jordan	Manager	80.7	\$595.00	\$48,016.50
Macintosh	Paul	Partner/Principal	25.1	\$850.00	\$21,335.00
Mhana	Anas	Manager	10.4	\$595.00	\$6,188.00

² Rates have been applied consistent with the Statement of Work for which this individual provided services.

Last Name	First Name	Title	Time	Hourly Rate	Total Individual Fees
Quinn	Michael	Executive Director	6.1	\$850.00	\$5,185.00
Riley	Sean	Senior Manager	132.2	\$695.00	\$91,879.00
Roth	Nico	Manager	0.5	\$595.00	\$297.50
Sapir	Eric	Executive Director	9.7	\$1,150.00	\$11,155.00
Sargent	Amy	Executive Director	0.4	\$1,150.00	\$460.00
Shimoni	Avri	Senior Manager	18.2	\$695.00	\$12,649.00
Shwartz	Yoav	Partner/Principal	20.7	\$1,250.00	\$25,875.00
Shwartz (2)	Yoav	Partner/Principal	32.5	\$850.00	\$27,625.00
Simpson	Rhett	Senior	83.1	\$450.00	\$37,395.00
Steger	Adam	Senior Manager	23.1	\$695.00	\$16,054.50
Suarez	Ben	Senior Manager	2.6	\$695.00	\$1,807.00
Sun	Kaiyang	Senior Manager	131.9	\$695.00	\$91,670.50
Tuchinsky	Maria	Senior Manager	2.2	\$950.00	\$2,090.00
Tuchinsky (2)	Maria	Senior Manager	2.1	\$695.00	\$1,459.50
Wasserman (2)	Ofer	Senior Manager	10.6	\$695.00	\$7,367.00
Woods	John	Senior	7.3	\$450.00	\$3,285.00
Woolf	Hayden	Senior	1.9	\$450.00	\$855.00
Yoo	Patrick	Senior	143.9	\$450.00	\$64,755.00
Zaman	Sabina	Partner/Principal	33.6	\$850.00	\$28,560.00
Zimmer	Kristin	Manager	56.1	\$595.00	\$33,379.50
		Non-Fixed Fee Total	1,439.4		\$874,525.50
Chenchinski	Amir	Partner/Principal	2.1	Fixed Fee	
Edri	Meir	Senior	1.6	Fixed Fee	
Wasserman	Ofer	Senior Manager	9.8	Fixed Fee	
		Tax Compliance -Fixed Total	13.5		\$8,500.00
Erell	Dana	Partner/Principal	41.3	Fixed Fee	
Gandz	Benjamin	Senior Manager	74.6	Fixed Fee	
Geron	Eyal	Manager	21.5	Fixed Fee	
Gonen	Eyal	Partner/Principal	26.4	Fixed Fee	
Sussman	Adam	Senior	95.0	Fixed Fee	
		Transfer Pricing-Fixed Total	258.8		\$134,500.00
Consolidated Total			1,711.7		\$1,017,525.50

EXHIBIT B
SUMMARY BY CATEGORY

Time Category	Category Descriptions	Total Hours	Total Fees
Federal Tax Service	Assistance with analyzing the federal income tax considerations of historical transactions and potential restructuring alternatives.	55.1	\$64,925.00
SALT Tax Service	Assistance with reviewing and remediating Client's sales/use and property tax filings.	21.5	\$23,165.00
Tax Provision	Assistance with preparation of tax provision for the predecessor financial statements.	68.2	\$51,150.00
External Audit Support	Assistance with drafting whitepapers and compiling related supporting documentation for the predecessor financial statements.	974.1	\$557,137.50
Financial Statement Support	Assistance with compilation of predecessor financial statements including US GAAP and SEC checklists and disclosures.	307.1	\$167,627.50
SEC Pre-Clearance	Assistance with review of SEC pre-clearance letter related to the predecessor financial statements.	8.3	\$6,557.50
Registration Statement Support	Assistance with drafting the Management's Disclosure & Analysis ("MD&A") and S-X Article 11 pro forma financial statements and supporting documentation.	5.1	\$3,963.00
Transfer Pricing	Assistance with review and analysis of 2022 transfer pricing model.	258.8	\$134,500.00
Tax Compliance	Prepare tax returns	13.5	\$8,500.00
	Non-Fixed Fee Total	1,439.4	\$874,525.50
	Tax Compliance -Fixed Total	13.5	\$8,500.00
	Transfer Pricing-Fixed Total	258.8	\$134,500.00
	Consolidated Total	1,711.7	\$1,017,525.50

EXHIBIT C
TIME DETAIL OF HOURS INCURRED BY PROFESSIONAL

Federal Tax Consulting

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Shwartz,Yoav	Partner/Principal	02 Jul 2023	Federal tax consulting	Reviewing treatment of UK interest income	1.9	\$1,250.00	\$2,375.00
Shwartz,Yoav	Partner/Principal	03 Jul 2023	Federal tax consulting	Updating the US international tax model in connection with the 2021 corporate restructuring, based on new information from Client	2.1	\$1,250.00	\$2,625.00
Shwartz,Yoav	Partner/Principal	05 Jul 2023	Federal tax consulting	Review of international tax position in connection with UK interest income	1.6	\$1,250.00	\$2,000.00
Shwartz,Yoav	Partner/Principal	06 Jul 2023	Federal tax consulting	Call with L. Koren to discuss representations and facts as they relate to Celsius UK's lending activity and associated UK interest income	1.3	\$1,250.00	\$1,625.00
Carr,Russell	Partner/Principal	11 Jul 2023	Federal tax consulting	Call with EY and Company to discuss US international tax model in connection with the 2021 corporate restructuring. EY - R. Carr, Y. Shwartz, M. Tuchinsky. Celsius - L. Koren	0.9	\$1,250.00	\$1,125.00
Carr,Russell	Partner/Principal	11 Jul 2023	Federal tax consulting	Review notes from call with Company on 2021 restructuring transaction.	1.1	\$1,250.00	\$1,375.00
Harvey,Elizabeth	Partner/Principal	11 Jul 2023	Federal tax consulting	Weekly tax call with EY, Company, and K&E to discuss tax workstream. EY - J. Hill, L. Harvey, Y. Shwartz, N. Flagg. K&E - A. Sexton, M. Kandallu. Celsius - L. Koren, J. Morgan.	0.5	\$1,250.00	\$625.00
Hill,Jeff	Partner/Principal	11 Jul 2023	Federal tax consulting	Weekly tax call with EY, Company, and K&E to discuss tax workstream. EY - J. Hill, L. Harvey, Y. Shwartz, N. Flagg. K&E - A. Sexton, M. Kandallu. Celsius - L. Koren, J. Morgan.	0.5	\$1,250.00	\$625.00
Shwartz,Yoav	Partner/Principal	11 Jul 2023	Federal tax consulting	Call with L. Koren to discuss next steps for tax compliance procedures and work procedures with Fahrenheit	1.3	\$1,250.00	\$1,625.00
Shwartz,Yoav	Partner/Principal	11 Jul 2023	Federal tax consulting	Call with EY and Company to discuss US international tax model in connection with the 2021 corporate restructuring. EY - R. Carr, Y. Shwartz, M. Tuchinsky. Celsius - L. Koren	0.9	\$1,250.00	\$1,125.00
Shwartz,Yoav	Partner/Principal	13 Jul 2023	Federal tax consulting	Call with EY and Company to discuss Bitwave analysis. EY - Y. Shwartz, M. Tuchinsky. Company - L. Koren.	0.8	\$1,250.00	\$1,000.00
Tuchinsky,Maria	Senior Manager	13 Jul 2023	Federal tax consulting	Call with EY and Company to discuss Bitwave analysis. EY - Y. Shwartz, M. Tuchinsky. Company - L. Koren.	0.8	\$950.00	\$760.00
Shwartz,Yoav	Partner/Principal	16 Jul 2023	Federal Tax Consulting	Reviewing the Bitwave analysis and mark to market adjustments	2.7	\$1,250.00	\$3,375.00
Shwartz,Yoav	Partner/Principal	16 Jul 2023	Federal tax consulting	Call with EY and Company to discuss Bitwave analysis, US tax compliance procedures. EY - Y. Shwartz, M. Tuckinsky. Company - L. Koren.	1.0	\$1,250.00	\$1,250.00
Tuchinsky,Maria	Senior Manager	16 Jul 2023	Federal tax consulting	Call with EY and Company to discuss Bitwave analysis, US tax compliance procedures. EY - Y. Shwartz, M. Tuckinsky. Company - L. Koren.	1.0	\$950.00	\$950.00
Harvey,Elizabeth	Partner/Principal	17 Jul 2023	Federal tax consulting	Weekly tax compliance call to discuss information received from the company. EY - Y. Shwartz, A. Chenchinski, O. Wasserman, M. Edri, M. Flashner, J. Hill, E. Harvey, E. Sapir.	0.3	\$1,250.00	\$375.00
Hill,Jeff	Partner/Principal	17 Jul 2023	Federal tax consulting	Weekly tax compliance call to discuss information received from the company. EY - Y. Shwartz, A. Chenchinski, O. Wasserman, M. Edri, M. Flashner, J. Hill, E. Harvey, E. Sapir.	0.3	\$1,250.00	\$375.00
Sapir,Eric	Executive Director	17 Jul 2023	Federal tax consulting	Weekly tax compliance call to discuss information received from the company. EY - Y. Shwartz, A. Chenchinski, O. Wasserman, M. Edri, M. Flashner, J. Hill, E. Harvey, E. Sapir.	0.3	\$1,150.00	\$345.00

Federal Tax Consulting

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Shwartz,Yoav	Partner/Principal	17 Jul 2023	Federal tax consulting	Weekly tax compliance call to discuss information received from the company related to Mining tax provision. EY - Y. Shwartz, A. Chenchinski, O. Wasserman, M. Edri, M. Flashner, J. Hill, E. Harvey, E. Sapir.	0.8	\$1,250.00	\$1,000.00
Harvey,Elizabeth	Partner/Principal	18 Jul 2023	Federal tax consulting	Reviewing updated balance sheet and profit and loss data from client- Day 1	2.1	\$1,250.00	\$2,625.00
Harvey,Elizabeth	Partner/Principal	18 Jul 2023	Federal tax consulting	Weekly tax call to discuss Pennsylvania tax status and Bitwave data results. Celsius: L. Koren and J. Morgan. Kirkland: A. Sexton and M. Kandallu. Andersen: S. Shears, Z. Wyatt, and H. Griffiths. EY: E. Harvey, N. Flagg, Y. Shwartz, and E. Sapir.	0.9	\$1,250.00	\$1,125.00
Sapir,Eric	Executive Director	18 Jul 2023	Federal tax consulting	Weekly tax call to discuss Pennsylvania tax status and Bitwave data results. Celsius: L. Koren and J. Morgan. Kirkland: A. Sexton and M. Kandallu. Andersen: S. Shears, Z. Wyatt, and H. Griffiths. EY: E. Harvey, N. Flagg, Y. Shwartz, and E. Sapir.	0.9	\$1,150.00	\$1,035.00
Shwartz,Yoav	Partner/Principal	18 Jul 2023	Federal tax consulting	Weekly tax call to discuss Pennsylvania tax status and Bitwave data results. Celsius: L. Koren and J. Morgan. Kirkland: A. Sexton and M. Kandallu. Andersen: S. Shears, Z. Wyatt, and H. Griffiths. EY: E. Harvey, N. Flagg, and E. Sapir.	0.9	\$1,250.00	\$1,125.00
Harvey,Elizabeth	Partner/Principal	19 Jul 2023	Federal tax consulting	Call with K&E (A. Sexton) on buyer information requests.	0.5	\$1,250.00	\$625.00
Sapir,Eric	Executive Director	19 Jul 2023	Federal tax consulting	Review profit and loss separate company details provided by the Company.	2.3	\$1,150.00	\$2,645.00
Harvey,Elizabeth	Partner/Principal	20 Jul 2023	Federal tax consulting	Call to discuss successor liability tax considerations. Kirkland: A. Sexton. EY: E. Harvey, J. Hill, and E. Sapir.	0.5	\$1,250.00	\$625.00
Harvey,Elizabeth	Partner/Principal	20 Jul 2023	Federal tax consulting	Call to discuss transaction cost tax deduction for Chapter 11 transactions. EY: E. Harvey and M. Lipman	0.4	\$1,250.00	\$500.00
Hill,Jeff	Partner/Principal	20 Jul 2023	Federal tax consulting	Call to discuss successor liability tax considerations. Kirkland: A. Sexton. EY: E. Harvey, J. Hill, and E. Sapir.	0.5	\$1,250.00	\$625.00
Lipman,Mitch	Senior Manager	20 Jul 2023	Federal tax consulting	Call to discuss transaction cost tax deduction for Chapter 11 transactions. EY: E. Harvey and M. Lipman	0.4	\$950.00	\$380.00
Sapir,Eric	Executive Director	20 Jul 2023	Federal tax consulting	Compare intercompany account balances on an entity-by-entity basis.	1.7	\$1,150.00	\$1,955.00
Sapir,Eric	Executive Director	20 Jul 2023	Federal tax consulting	Call to discuss successor liability tax considerations. Kirkland: A. Sexton. EY: E. Harvey, J. Hill, and E. Sapir.	0.5	\$1,150.00	\$575.00
Harvey,Elizabeth	Partner/Principal	21 Jul 2023	Federal tax consulting	Reviewing updated balance sheet and P&L data from client- Day 2	3.2	\$1,250.00	\$4,000.00
Harvey,Elizabeth	Partner/Principal	21 Jul 2023	Federal tax consulting	Call to discuss transaction cost tax deduction for Chapter 11 transactions. EY: E. Harvey, E. Sapir, M. Lipman, and A. Sargent.	0.4	\$1,250.00	\$500.00
Harvey,Elizabeth	Partner/Principal	21 Jul 2023	Federal tax consulting	Call to discuss balance sheet and profit and loss methodology contained in Celsius provided data as of 12/31/22. Celsius: L. Koren and J. Morgan. E. Harvey and E. Sapir.	1.2	\$1,250.00	\$1,500.00
Hsiao,Elicia	Manager	21 Jul 2023	Federal tax consulting	Summarized the 2022 consolidating balance sheets	4.2	\$850.00	\$3,570.00

Federal Tax Consulting

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Lipman,Mitch	Senior Manager	21 Jul 2023	Federal tax consulting	Call to discuss transaction cost tax deduction for Chapter 11 transactions. EY: E. Harvey, E. Sapir, M. Lipman, and A. Sargent	0.4	\$950.00	\$380.00
Sapir,Eric	Executive Director	21 Jul 2023	Federal tax consulting	Call to discuss balance sheet and profit and loss methodology contained in Celsius provided data as of 12/31/22. Celsius: L. Koren and J. Morgan. E. Harvey and E. Sapir.	1.2	\$1,150.00	\$1,380.00
Sapir,Eric	Executive Director	21 Jul 2023	Federal tax consulting	Call to discuss transaction cost tax deduction for Chapter 11 transactions. EY: E. Harvey, E. Sapir, M. Lipman, and A. Sargent.	0.4	\$1,150.00	\$460.00
Sargent,Amy	Executive Director	21 Jul 2023	Federal tax consulting	Call to discuss transaction cost tax deduction for Chapter 11 transactions. EY: E. Harvey, E. Sapir, M. Lipman, and A. Sargent.	0.4	\$1,150.00	\$460.00
Shwartz,Yoav	Partner/Principal	23 Jul 2023	Federal tax consulting	Review of intercompany balances, project Stout conclusions, consider devaluation of loans	1.6	\$1,250.00	\$2,000.00
Shwartz,Yoav	Partner/Principal	23 Jul 2023	Federal tax consulting	Review of potential statements and disclosures for 2022 US federal income and interaction with closing balances for 2021	3.1	\$1,250.00	\$3,875.00
Harvey,Elizabeth	Partner/Principal	24 Jul 2023	Federal tax consulting	Working session to discuss plan for 2021 and 2022 US tax compliance process. EY: J. Hill, E. Harvey, M. Flashner, A. Chenchinski, O. Wasserman.	0.5	\$1,250.00	\$625.00
Hill,Jeff	Partner/Principal	24 Jul 2023	Federal tax consulting	Working session to discuss plan for 2021 and 2022 US tax compliance process. EY: J. Hill, E. Harvey, M. Flashner, A. Chenchinski, O. Wasserman.	0.5	\$1,250.00	\$625.00
Hsiao,Elicia	Manager	24 Jul 2023	Federal tax consulting	Summarized the 2022 consolidating balance sheets	0.9	\$850.00	\$765.00
Sapir,Eric	Executive Director	24 Jul 2023	Federal tax consulting	Analyzing changes in intercompany balances for the tax year ending 12/31/2022.	1.7	\$1,150.00	\$1,955.00
Harvey,Elizabeth	Partner/Principal	25 Jul 2023	Federal tax consulting	Weekly tax call with Company, EY, K&E and Andersen to discuss update from bitwave cost basis analysis and impact on taxable income calculations, indirect state tax claim update, and payroll tax issue. EY: E. Harvey, E. Sapir, J. Hill, M. Flashner, M. Edri, N. Flagg, Y. Shwartz, A. Chenchinski, O. Wasserman. K&E - A. Sexton, M. Kandallu. Company: L. Koren, J. Morgan. Andersen UK- S. Shears, D. Seymour, H. Griffiths.	0.7	\$1,250.00	\$875.00
Hill,Jeff	Partner/Principal	25 Jul 2023	Federal tax consulting	Weekly tax call with Company, EY, K&E and Andersen to discuss update from bitwave cost basis analysis and impact on taxable income calculations, indirect state tax claim update, and payroll tax issue. EY: E. Harvey, E. Sapir, J. Hill, M. Flashner, M. Edri, N. Flagg, Y. Shwartz, A. Chenchinski, O. Wasserman. K&E - A. Sexton, M. Kandallu. Company: L. Koren, J. Morgan. Andersen UK- S. Shears, D. Seymour, H. Griffiths.	0.7	\$1,250.00	\$875.00
Sapir,Eric	Executive Director	25 Jul 2023	Federal tax consulting	Weekly tax call with Company, EY, K&E and Andersen to discuss update from bitwave cost basis analysis and impact on taxable income calculations, indirect state tax claim update, and payroll tax issue. EY: E. Harvey, E. Sapir, J. Hill, M. Flashner, M. Edri, N. Flagg, Y. Shwartz, A. Chenchinski, O. Wasserman. K&E - A. Sexton, M. Kandallu. Company: L. Koren, J. Morgan. Andersen UK- S. Shears, D. Seymour, H. Griffiths.	0.7	\$1,150.00	\$805.00

Federal Tax Consulting

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Shwartz,Yoav	Partner/Principal	25 Jul 2023	Federal tax consulting	Weekly tax call with Company, EY, K&E and Andersen to discuss update from bitwave cost basis analysis and impact on taxable income calculations, indirect state tax claim update, and payroll tax issue. EY: E. Harvey, E. Sapir, J. Hill, M. Flashner, M. Edri, N. Flagg, Y. Shwartz, A. Chenchinski, O. Wasserman. K&E - A. Sexton, M. Kandallu. Company: L. Koren, J. Morgan. Andersen UK- S. Shears, D. Seymour, H. Griffiths.	0.7	\$1,250.00	\$875.00
Tuchinsky,Maria	Senior Manager	27 Jul 2023	Federal tax consulting	Weekly tax compliance call with L. Koren, J. Morgan, O Wasserman, M Flashner, M. Tushinski – weekly call to discuss the US tax compliance procedures and provide next steps towards completion.	0.4	\$950.00	\$380.00
Harvey,Elizabeth	Partner/Principal	31 Jul 2023	Federal tax consulting	EY internal call to discuss open items on tax compliance process. L. Harvey, J. Hill, M. Flashner, A. Chenchinski, Y. Shwartz, M. Edri, O. Wasserman.	0.5	\$1,250.00	\$625.00
				Total	55.1		\$64,925.00

State and Local Tax Service

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Flagg,Nancy A.	Executive Director	11 Jul 2023	SALT Tax	Weekly tax call with EY, Company, and K&E to discuss tax workstream. EY - J. Hill, L. Harvey, Y. Shwartz, N. Flagg. K&E - A. Sexton, M. Kandallu. Celsius - L. Koren, J. Morgan.	0.5	\$1,150.00	\$575.00
Gatt,Katie	Senior Manager	12 Jul 2023	SALT Tax	Call with client (J. Morgan) to discuss state tax issues, including sales tax imposed on rigs, Pennsylvania claim resolution status, property tax status. Attendees: N. Flagg, K. Gatt	1.4	\$950.00	\$1,330.00
Flagg,Nancy A.	Executive Director	12 Jul 2023	SALT Tax	Call with client (J. Morgan) to discuss state tax issues, including sales tax imposed on rigs, Pennsylvania claim resolution status, property tax status. Attendees: N. Flagg,	1.4	\$1,150.00	\$1,610.00
Bowden,Jamie	Senior Manager	12 Jul 2023	SALT Tax	Call with client (J. Morgan) to discuss Texas affiliate schedule, nexus and Public Information Reports	0.7	\$950.00	\$665.00
Flagg,Nancy A.	Executive Director	12 Jul 2023	SALT Tax	Email M. Kandallu (Kirkland) update re Pennsylvania tax proof of claim(s) status, amounts and contact information.	0.7	\$1,150.00	\$805.00
Flagg,Nancy A.	Executive Director	13 Jul 2023	SALT Tax	Call with client (J. Morgan) to discuss Pennsylvania tax proofs of claim amounts	0.4	\$1,150.00	\$460.00
Bowden,Jamie	Senior Manager	13 Jul 2023	SALT Tax	Texas state desk assistance with review of Texas Franchise Tax affiliate schedule and public information reports to prepare reply to Texas Attorney General	0.7	\$950.00	\$665.00
Flagg,Nancy A.	Executive Director	14 Jul 2023	SALT Tax	Email reply to J. Morgan (Celsius) re Pennsylvania rig and related tax liability analysis email	0.2	\$1,150.00	\$230.00
Flagg,Nancy A.	Executive Director	14 Jul 2023	SALT Tax	Email reply to J. Morgan (Celsius) re Stretto request for tax claim status update	0.2	\$1,150.00	\$230.00
Flagg,Nancy A.	Executive Director	14 Jul 2023	SALT Tax	Email to J. Morgan (Celsius) and A. Sexton (Kirkland) re Texas pre and post-petition liability payment process	0.2	\$1,150.00	\$230.00
Flagg,Nancy A.	Executive Director	14 Jul 2023	SALT Tax	Review administrative tax claim information provided by J. Morgan (Celsius) for Texas and send email to advise of A. Sexton (Kirkland) request to confirm completeness	0.3	\$1,150.00	\$345.00
Flagg,Nancy A.	Executive Director	18 Jul 2023	SALT Tax	Weekly tax call to discuss Pennsylvania tax status and Bitwave data results. Celsius: L. Koren and J. Morgan. Kirkland: A. Sexton and M. Kandallu. Andersen: S. Shears, Z. Wyatt, and H. Griffiths. EY: E. Harvey, N. Flagg, Y. Shwartz, and E. Sapir.	0.5	\$1,150.00	\$575.00
Flagg,Nancy A.	Executive Director	19 Jul 2023	SALT Tax	Call with client (J. Morgan) to discuss open tax items, including Texas and Pennsylvania liability and payment status, and forms w-2 issued via Insperity. EY attendees: , N. Flagg	1.2	\$1,150.00	\$1,380.00
Gatt,Katie	Senior Manager	19 Jul 2023	SALT Tax	Call with client (J. Morgan) to discuss open tax items, including Texas and Pennsylvania liability and payment status, and forms w-2 issued via Insperity. EY attendees: , N. Flagg	1.2	\$950.00	\$1,140.00
Bowden,Jamie	Executive Director	19 Jul 2023	SALT Tax	Texas state desk review of Texas public information reports filed and reply to Texas Attorney General re status	0.3	\$1,150.00	\$345.00
Bowden,Jamie	Executive Director	20 Jul 2023	SALT Tax	Texas state desk assistance with review of Texas Franchise Tax reports filed and evaluate public information reports required to determine registered agent and information required	0.8	\$1,150.00	\$920.00

State and Local Tax Service

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Flagg,Nancy A.	Executive Director	21 Jul 2023	SALT Tax	Call with client (J. Morgan) to discuss requirement for Insperity to issue forms w-2	0.3	\$1,150.00	\$345.00
Flagg,Nancy A.	Executive Director	21 Jul 2023	SALT Tax	Follow-up with EY employment tax specialist K. Wrenn to discuss client (J. Morgan) question re issuance of forms w-2	0.2	\$1,150.00	\$230.00
Flagg,Nancy A.	Executive Director	21 Jul 2023	SALT Tax	Email to J. Morgan (Celsius) re form w-2 issue	0.1	\$1,150.00	\$115.00
Bowden,Jamie	Executive Director	21 Jul 2023	SALT Tax	Texas state desk call with Texas account maintenance re Celsius public information reports filed and additional information needed to resolve issue	0.5	\$1,150.00	\$575.00
Flagg,Nancy A.	Executive Director	25 Jul 2023	SALT Tax	Weekly tax call with Company, EY, K&E and Andersen to discuss update from bitwave cost basis analysis and impact on taxable income calculations, indirect state tax claim update, and payroll tax issue. EY: E. Harvey, E. Sapir, J. Hill, M. Flashner, M. Edri, N. Flagg, Y. Shwartz, A. Chenchinski, O. Wasserman. K&E - A. Sexton, M. Kandallu. Company: L. Koren, J. Morgan. Andersen UK- S. Shears, D. Seymour, H. Griffiths.	0.7	\$1,150.00	\$805.00
Flagg,Nancy A.	Executive Director	26 Jul 2023	SALT Tax	Call with client (J. Morgan, L. Koren) to discuss open tax items, including detailed walk thru of each tax claimed file and resolution status. EY attendees: N. Flagg,	1.4	\$1,150.00	\$1,610.00
Gatt,Katie	Senior Manager	26 Jul 2023	SALT Tax	Call with client (J. Morgan, L. Koren) to discuss open tax items, including detailed walk thru of each tax claimed file and resolution status. EY attendees: N. Flagg,	1.4	\$950.00	\$1,330.00
Flagg,Nancy A.	Executive Director	26 Jul 2023	SALT Tax	Call with EY New York state desk P. Buonaguro to discuss client (J. Morgan) sales and use tax questions. EY Attendees: , N. Flagg, P. Buonaguro	0.3	\$1,150.00	\$345.00
Buonaguro,Paul	Manager	26 Jul 2023	SALT Tax	Call with EY New York state desk P. Buonaguro to discuss client (J. Morgan) sales and use tax questions. EY Attendees: , N. Flagg, P. Buonaguro	0.3	\$850.00	\$255.00
Gatt,Katie	Senior Manager	26 Jul 2023	SALT Tax	Call with EY New York state desk P. Buonaguro to discuss client (J. Morgan) sales and use tax questions. EY Attendees: , N. Flagg, P. Buonaguro	0.3	\$950.00	\$285.00
Flagg,Nancy A.	Executive Director	26 Jul 2023	SALT Tax	Call with J. Hill (EY) to Celsius tax updates requested from Fahrenheit	0.2	\$1,150.00	\$230.00
Flagg,Nancy A.	Executive Director	26 Jul 2023	SALT Tax	Email A. Sexton (Kirkland) update re indirect tax information requested by Fahrenheit	0.2	\$1,150.00	\$230.00
Flagg,Nancy A.	Executive Director	27 Jul 2023	SALT Tax	Email follow-up to J. Morgan (Celsius) per J. Hill (EY) re indirect tax alignment for Fahrenheit provision call	0.2	\$1,150.00	\$230.00
Buonaguro,Paul	Manager	27 Jul 2023	SALT Tax	Email reply to J. Morgan (Celsius) re Celsius tax provision responses related to potential New York sales tax exemptions and related requirements.	0.6	\$850.00	\$510.00

State and Local Tax Service

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Flagg,Nancy A.	Executive Director	28 Jul 2023	SALT Tax	Draft Pennsylvania sales and use tax and proof of claim analysis and send to Celsius tax team (L. Koren, J. Morgan) and Kirkland	3.3	\$1,150.00	\$3,795.00
Buonaguro,Paul	Manager	28 Jul 2023	SALT Tax	Email reply to J. Morgan (Celsius) re New York credit for sales tax paid in other states.	0.5	\$850.00	\$425.00
Flagg,Nancy A.	Executive Director	31 Jul 2023	SALT Tax	Call with J. Hill (EY) to discuss indirect tax input required for provision project workstream	0.3	\$1,150.00	\$345.00
				Total	21.5		\$23,165.00

Tax Compliance

Name	Title	Transaction Date	Project Category	Description	Hours
Wasserman,Ofer	Senior Manager	05 Jul 2023	Tax Compliance	Prepare Texas affiliated schedule for year 2022 and public information report	1.3
Wasserman,Ofer	Senior Manager	06 Jul 2023	Tax Compliance	Prepared Affiliated report with J.Morgan	1.5
Wasserman,Ofer	Senior Manager	09 Jul 2023	Tax Compliance	Review changes proposed by Jeff Morgan on Texas report	0.4
Wasserman,Ofer	Senior Manager	11 Jul 2023	Tax Compliance	Call with client to discuss Texas tax position. EY - O. Wasserman, M. Flashner. Company - J. Morgan.	3.4
Chenchinski,Amir	Partner/Principal	17 Jul 2023	Tax Compliance	Weekly tax compliance call to discuss information received from the company related to Mining tax provision. EY - Y. Shwartz, A. Chenchinski, O. Wasserman, M. Edri, M. Flashner, J. Hill, E. Harvey, E. Sapir.	0.4
Edri,Meir	Senior	17 Jul 2023	Tax Compliance	Weekly tax compliance call to discuss information received from the company related to Mining tax provision. EY - Y. Shwartz, A. Chenchinski, O. Wasserman, M. Edri, M. Flashner, J. Hill, E. Harvey, E. Sapir.	0.4
Wasserman,Ofer	Senior Manager	18 Jul 2023	Tax Compliance	Review 2022 extension report for Texas (requested by TX attorney general)	0.6
Wasserman,Ofer	Senior Manager	20 Jul 2023	Tax Compliance	Discussion with client (J. Morgan and L. Koren) materials needed for the tax return compliance.	0.4
Wasserman,Ofer	Senior Manager	20 Jul 2023	Tax Compliance	Additional review of Section B and C of the TX Public Information Report. Discussed it with Jamie.	1.3
Chenchinski,Amir	Partner/Principal	24 Jul 2023	Tax Compliance	Working session to discuss plan for mining tax provision workstream and initial US team review comments. EY: J. Hill, E. Harvey, M. Flashner, A. Chenchinski, O. Wasserman.	0.5
Chenchinski,Amir	Partner/Principal	25 Jul 2023	Tax Compliance	Weekly tax call with Client EY, K&E and Andersen to discuss update from bitwave cost basis analysis and impact on taxable income calculations, indirect state tax claim update, and payroll tax issue. EY: E. Harvey, E. Sapir, J. Hill, M. Flashner, M. Edri, N. Flagg, Y. Shwartz, A. Chenchinski, O. Wasserman. K&E - A. Sexton, M. Kandallu. Company: L. Koren, J. Morgan. Andersen UK- S. Shears, D. Seymour, H. Griffiths.	0.7

Tax Compliance

Name	Title	Transaction Date	Project Category	Description	Hours
Edri,Meir	Senior	25 Jul 2023	Tax Compliance	Weekly tax call with Client EY, K&E and Andersen to discuss update from bitwave cost basis analysis and impact on taxable income calculations, indirect state tax claim update, and payroll tax issue. EY: E. Harvey, E. Sapir, J. Hill, M. Flashner, M. Edri, N. Flagg, Y. Schwartz, A. Chenchinski, O. Wasserman. K&E - A. Sexton, M. Kandallu. Company: L. Koren, J. Morgan. Andersen UK- S. Shears, D. Seymour, H. Griffiths.	0.7
Wasserman,Ofer	Senior Manager	27 Jul 2023	Tax Compliance	Call with L. Koren, J. Morgan, O Wasserman, M Flashner, M. Tuchinski – weekly call to discuss the US tax compliance procedures and provide next steps towards completion.	0.4
Chenchinski,Amir	Partner/Principal	31 Jul 2023	Tax Compliance	EY internal call to discuss open items on tax compliance process. L. Harvey, J. Hill, M. Flashner, A. Chechinski, Y. Schwartz, M. Edri, O. Wasserman.	0.5
Edri,Meir	Senior	31 Jul 2023	Tax Compliance	EY internal call to discuss open items on tax compliance process. L. Harvey, J. Hill, M. Flashner, A. Chechinski, Y. Schwartz, M. Edri, O. Wasserman.	0.5
Wasserman,Ofer	Senior Manager	31 Jul 2023	Tax Compliance	EY internal call to discuss open items on tax compliance process. L. Harvey, J. Hill, M. Flashner, A. Chechinski, Y. Schwartz, M. Edri, O. Wasserman.	0.5
				Total	13.5

Total Fixed Fees Sought for Tax Compliance Services During the Fee Period: \$8,500.00

Transfer Pricing

Name	Title	Transaction Date	Project Category	Description	Hours
Gandz,Benjamin	Senior Manager	02 Jul 2023	Transfer Pricing	Reviewing working paper files received from client in connection to the management allocation. Attendees - B. Gandz (EY), A. Sussman (EY), and E.Geron (EY)	2.6
Gandz,Benjamin	Senior Manager	02 Jul 2023	Transfer Pricing	Analyzing the headcount of the various departments per each Celsius's entity. Attendees - B.Gandz (EY), and A.Sussman (EY)	2.7
Gandz,Benjamin	Senior Manager	02 Jul 2023	Transfer Pricing	Reviewing working paper files received from client in connection to the Development, Enhancement, Maintenance, Protection, and Exploitation ("DEMPE") analysis. Attendees - B. Gandz (EY),and A. Sussman (EY)	2.7
Geron,Eyal	Manager	02 Jul 2023	Transfer Pricing	Reviewing working paper files received from client in connection to the management allocation. Attendees - B. Gandz (EY), A. Sussman (EY), and E.Geron (EY)	2.6
Sussman,Adam	Senior	02 Jul 2023	Transfer Pricing	Reviewing working paper files received from client in connection to the management allocation. Attendees - B. Gandz (EY), A. Sussman (EY), and E.Geron (EY)	2.6
Sussman,Adam	Senior	02 Jul 2023	Transfer Pricing	Analyzing the headcount of the various departments per each Celsius's entity. Attendees - B.Gandz (EY), and A.Sussman (EY)	2.7
Sussman,Adam	Senior	02 Jul 2023	Transfer Pricing	Reviewing working paper files received from client in connection to the Development, Enhancement, Maintenance, Protection, and Exploitation ("DEMPE") analysis. Attendees - B. Gandz (EY),and A. Sussman (EY)	2.7
Erell,Dana	Partner	03 Jul 2023	Transfer Pricing	Analyzing Development, Enhancement, Maintenance, Protection, and Exploitation ("DEMPE") analysis and assumptions. Attendees A.Sussman (EY), B. Gandz (EY), D.Erell (EY), E.Gonen and E.Geron (EY)	2.3
Gandz,Benjamin	Senior Manager	03 Jul 2023	Transfer Pricing	Drafting action plan for documentation including local file and Masterfile and contemporaneous files. B.Gandz (EY)	3.4
Gandz,Benjamin	Senior Manager	03 Jul 2023	Transfer Pricing	Reviewing previous files and analyzing all working paper files. B.Gandz (EY), and A.Sussman (EY)	2.8
Gandz,Benjamin	Senior Manager	03 Jul 2023	Transfer Pricing	Analyzing Development, Enhancement, Maintenance, Protection, and Exploitation ("DEMPE") analysis and assumptions. Attendees A.Sussman (EY), B. Gandz (EY), D.Erell (EY), E.Gonen and E.Geron (EY)	2.3
Geron,Eyal	Manager	03 Jul 2023	Transfer Pricing	Analyzing Development, Enhancement, Maintenance, Protection, and Exploitation ("DEMPE") analysis and assumptions. Attendees A.Sussman (EY), B. Gandz (EY), D.Erell (EY), E.Gonen and E.Geron (EY)	2.3
Gonen,Eyal	Partner	03 Jul 2023	Transfer Pricing	Analyzing Development, Enhancement, Maintenance, Protection, and Exploitation ("DEMPE") analysis and assumptions. Attendees A.Sussman (EY), B. Gandz (EY), D.Erell (EY), E.Gonen and E.Geron (EY)	2.3
Sussman,Adam	Senior	03 Jul 2023	Transfer Pricing	Reviewing previous files and analyzing all working paper files. B.Gandz (EY), and A.Sussman (EY)	2.8

Transfer Pricing

Name	Title	Transaction Date	Project Category	Description	Hours
Sussman,Adam	Senior	03 Jul 2023	Transfer Pricing	Analyzing Development, Enhancement, Maintenance, Protection, and Exploitation ("DEMPE") analysis and assumptions. Attendees A.Sussman (EY), B. Gandz (EY), D.Erell (EY), E.Gonen and E.Geron (EY)	2.3
Erell,Dana	Partner	04 Jul 2023	Transfer Pricing	Reviewing action plan, background of facts and assumptions to be implemented into Local File, Masterfile, and Contemporaneous files . Attendees - B. Gandz (EY), A. Sussman (EY), E. Gonen (EY), E. Geron (EY) and D.Erell (EY).	1.6
Gandz,Benjamin	Senior Manager	04 Jul 2023	Transfer Pricing	Reviewing action plan, background of facts and assumptions to be implemented into Local File, Masterfile, and Contemporaneous files . Attendees - B. Gandz (EY), A. Sussman (EY), E. Gonen (EY), E. Geron (EY) and D.Erell (EY).	1.6
Gandz,Benjamin	Senior Manager	04 Jul 2023	Transfer Pricing	Preparing client data request. Attendees A.Sussman (EY), E.Geron (EY) and B. Gandz (EY)	3.3
Geron,Eyal	Manager	04 Jul 2023	Transfer Pricing	Reviewing action plan, background of facts and assumptions to be implemented into Local File, Masterfile, and Contemporaneous files . Attendees - B. Gandz (EY), A. Sussman (EY), E. Gonen (EY), E. Geron (EY) and D.Erell (EY).	1.6
Geron,Eyal	Manager	04 Jul 2023	Transfer Pricing	Preparing client data request. Attendees A.Sussman (EY), E.Geron (EY) and B. Gandz (EY)	3.3
Gonen,Eyal	Partner	04 Jul 2023	Transfer Pricing	Reviewing action plan, background of facts and assumptions to be implemented into Local File, Masterfile, and Contemporaneous files . Attendees - B. Gandz (EY), A. Sussman (EY), E. Gonen (EY), E. Geron (EY) and D.Erell (EY).	1.6
Sussman,Adam	Senior	04 Jul 2023	Transfer Pricing	Preparing client data request. Attendees A.Sussman (EY), E.Geron (EY) and B. Gandz (EY)	3.3
Sussman,Adam	Senior	04 Jul 2023	Transfer Pricing	Reviewing action plan, background of facts and assumptions to be implemented into Local File, Masterfile, and Contemporaneous files . Attendees - B. Gandz (EY), A. Sussman (EY), E. Gonen (EY), E. Geron (EY) and D.Erell (EY).	1.6
Erell,Dana	Partner	05 Jul 2023	Transfer Pricing	Reviewing working paper files received from client in connection to the management allocation. D.Erell (EY)	3.9
Erell,Dana	Partner	05 Jul 2023	Transfer Pricing	Performing economic analyses for the profit split and comprehensive analysis of Development, Enhancement, Maintenance, Protection, and Exploitation ("DEMPE") analysis - Day 1. Attendees B.Gandz (EY), A.Sussman (EY), D.Erell (EY), E.Gonen (EY) and E.Geron (EY)	3.9
Gandz,Benjamin	Senior Manager	05 Jul 2023	Transfer Pricing	Reviewing write-up of the corporate analysis and Bankruptcy proceedings. B.Gandz (EY)	3.1

Transfer Pricing

Name	Title	Transaction Date	Project Category	Description	Hours
Gandz,Benjamin	Senior Manager	05 Jul 2023	Transfer Pricing	Performing economic analyses for the profit split and comprehensive analysis of Development, Enhancement, Maintenance, Protection, and Exploitation ("DEMPE") analysis - Day 1. Attendees B.Gandz (EY), A.Sussman (EY), D.Erell (EY), E.Gonen (EY) and E.Geron (EY)	3.9
Geron,Eyal	Manager	05 Jul 2023	Transfer Pricing	Performing economic analyses for the profit split and comprehensive analysis of Development, Enhancement, Maintenance, Protection, and Exploitation ("DEMPE") analysis - Day 1. Attendees B.Gandz (EY), A.Sussman (EY), D.Erell (EY), E.Gonen (EY) and E.Geron (EY)	3.9
Gonen,Eyal	Partner	05 Jul 2023	Transfer Pricing	Analyzing working paper filings received from client. E.Gonen (EY)	3.1
Gonen,Eyal	Partner	05 Jul 2023	Transfer Pricing	Performing economic analyses for the profit split and comprehensive analysis of Development, Enhancement, Maintenance, Protection, and Exploitation ("DEMPE") analysis - Day 1. Attendees B.Gandz (EY), A.Sussman (EY), D.Erell (EY), E.Gonen (EY) and E.Geron (EY)	3.9
Sussman,Adam	Senior	05 Jul 2023	Transfer Pricing	Drafting a write-up detailing developments in the corporate structure of the Celsius Group and Bankruptcy proceedings. A.Sussman (EY)	1.1
Sussman,Adam	Senior	05 Jul 2023	Transfer Pricing	Performing economic analyses for the profit split and comprehensive analysis of Development, Enhancement, Maintenance, Protection, and Exploitation ("DEMPE") analysis - Day 1. Attendees B.Gandz (EY), A.Sussman (EY), D.Erell (EY), E.Gonen (EY) and E.Geron (EY)	3.9
Erell,Dana	Partner	12 Jul 2023	Transfer Pricing	Reviewing work to date and drafting action plan. Attendees D. Errell (EY) and E. Gonen (EY)	2.9
Gandz,Benjamin	Senior Manager	12 Jul 2023	Transfer Pricing	Draft notes and questions for upcoming meeting with the client. B.Gandz (EY)	2.9
Gandz,Benjamin	Senior Manager	12 Jul 2023	Transfer Pricing	Reviewing notes and questions for upcoming meeting with the client. Attendees: B.Gandz (EY) and E.Geron (EY)	0.9
Gandz,Benjamin	Senior Manager	12 Jul 2023	Transfer Pricing	Meeting with client to analyze contribution with GK8, and to discuss background of facts and assumptions. Attendees - B. Gandz (EY), and E. Geron (EY), L. Koren (Celsius), J.Fulay (Celsius) and M. Nachman (Celsius)	1.1
Geron,Eyal	Manager	12 Jul 2023	Transfer Pricing	Reviewing notes and questions for upcoming meeting with the client. Attendees: B.Gandz (EY) and E.Geron (EY)	0.9
Geron,Eyal	Manager	12 Jul 2023	Transfer Pricing	Meeting with client to analyze contribution with GK8, and to discuss background of facts and assumptions. Attendees - B. Gandz (EY), and E. Geron (EY), L. Koren (Celsius), J.Fulay (Celsius) and M. Nachman (Celsius)	1.1
Gonen,Eyal	Partner	12 Jul 2023	Transfer Pricing	Reviewing work to date and drafting action plan. Attendees D. Errell (EY) and E. Gonen (EY)	2.9
Sussman,Adam	Senior	16 Jul 2023	Transfer Pricing	Reviewing the various Celsius entities and the various roles with regard to HQ allocation. A.Sussman (EY)	0.7
Sussman,Adam	Senior	16 Jul 2023	Transfer Pricing	Reviewing working paper files received from client with regard to HQ Allocation. A. Sussman (EY)	1.2

Transfer Pricing

Name	Title	Transaction Date	Project Category	Description	Hours
Sussman,Adam	Senior	17 Jul 2023	Transfer Pricing	Analyzing contribution of GK8. A.Sussman (EY)	3.9
Sussman,Adam	Senior	18 Jul 2023	Transfer Pricing	Drafting Introductory description and business overview incorporating bankruptcy proceedings for Contemporaneous HQ allocation report - Day 1. A.Sussman (EY)	1.9
Erell,Dana	Partner	19 Jul 2023	Transfer Pricing	Reviewing allocation of profits/ losses between Celsius Group affiliates. D.Erell (EY)	3.6
Gandz,Benjamin	Senior Manager	19 Jul 2023	Transfer Pricing	Reviewing Introductory description and business overview incorporating bankruptcy proceedings for Contemporaneous HQ allocation report. B.Gandz (EY)	3.9
Gandz,Benjamin	Senior Manager	19 Jul 2023	Transfer Pricing	Analyzing working paper fillings received from client in connection to the management allocation and contributions. B.Gandz (EY)	0.9
Sussman,Adam	Senior	19 Jul 2023	Transfer Pricing	Drafting Introductory description and business overview incorporating bankruptcy proceedings for Contemporaneous HQ allocation report - Day 2. A.Sussman (EY)	1.7
Sussman,Adam	Senior	19 Jul 2023	Transfer Pricing	Reviewing working paper fillings received from client in connection to the management allocation. A. Sussman (EY)	1.8
Erell,Dana	Partner	20 Jul 2023	Transfer Pricing	Performing economic analyses for the profit split and comprehensive analysis of Development, Enhancement, Maintenance, Protection, and Exploitation ("DEMPE") analysis - Day 2. Attendees B.Gandz (EY), A.Sussman (EY), D.Erell (EY), E.Gonen (EY) and E.Geron (EY)	3.7
Gandz,Benjamin	Senior Manager	20 Jul 2023	Transfer Pricing	Performing economic analyses for the profit split and comprehensive analysis of Development, Enhancement, Maintenance, Protection, and Exploitation ("DEMPE") analysis - Day 2. Attendees B.Gandz (EY), A.Sussman (EY), D.Erell (EY), E.Gonen (EY) and E.Geron (EY)	3.7
Geron,Eyal	Manager	20 Jul 2023	Transfer Pricing	Performing economic analyses for the profit split and comprehensive analysis of Development, Enhancement, Maintenance, Protection, and Exploitation ("DEMPE") analysis - Day 2. Attendees B.Gandz (EY), A.Sussman (EY), D.Erell (EY), E.Gonen (EY) and E.Geron (EY)	3.7
Gonen,Eyal	Partner	20 Jul 2023	Transfer Pricing	Performing economic analyses for the profit split and comprehensive analysis of Development, Enhancement, Maintenance, Protection, and Exploitation ("DEMPE") analysis - Day 2. Attendees B.Gandz (EY), A.Sussman (EY), D.Erell (EY), E.Gonen (EY) and E.Geron (EY)	3.7
Sussman,Adam	Senior	20 Jul 2023	Transfer Pricing	Performing economic analyses for the profit split and comprehensive analysis of Development, Enhancement, Maintenance, Protection, and Exploitation ("DEMPE") analysis - Day 2. Attendees B.Gandz (EY), A.Sussman (EY), D.Erell (EY), E.Gonen (EY) and E.Geron (EY)	3.7

Transfer Pricing

Name	Title	Transaction Date	Project Category	Description	Hours
Sussman,Adam	Senior	20 Jul 2023	Transfer Pricing	Drafting Introductory description and business overview incorporating bankruptcy proceedings for Contemporaneous HQ allocation report - Day 3. A.Sussman (EY)	1.6
Erell,Dana	Partner	23 Jul 2023	Transfer Pricing	Reviewing the description of the Bankruptcy and Celsius entities roles. D.Erell (EY)	3.1
Gandz,Benjamin	Senior Manager	23 Jul 2023	Transfer Pricing	Reviewing industry specific information. B.Gandz (EY)	3.7
Gonen,Eyal	Partner	23 Jul 2023	Transfer Pricing	Reviewing Development, Enhancement, Maintenance, Protection, and Exploitation ("DEMPE") analysis . E.Gonen (EY)	3.1
Gonen,Eyal	Partner	23 Jul 2023	Transfer Pricing	Reviewing transfer pricing model and headquarters cost allocations. E.Gonen (EY)	2.7
Sussman,Adam	Senior	23 Jul 2023	Transfer Pricing	Analyzing industry specific information and drafting comprehensive Industry analysis - Day 1. A.Sussman (EY)	3.9
Sussman,Adam	Senior	23 Jul 2023	Transfer Pricing	Analyzing industry specific information and drafting comprehensive Industry analysis - Day 1. A.Sussman (EY)	3.9
Erell,Dana	Partner	24 Jul 2023	Transfer Pricing	Analyzing the most appropriate allocation key to be applied to the HQ allocation. D.Erell (EY)	3.7
Erell,Dana	Partner	24 Jul 2023	Transfer Pricing	Review of Celsius's Group overview and Bankruptcy proceedings. D.Erell (EY)	3.4
Gandz,Benjamin	Senior Manager	24 Jul 2023	Transfer Pricing	Reviewing Development, Enhancement, Maintenance, Protection, and Exploitation ("DEMPE") analysis. B. Gandz (EY)	3.9
Gandz,Benjamin	Senior Manager	24 Jul 2023	Transfer Pricing	Drafting the selection of appropriate allocate keys to be applied. B.Gandz (EY)	2.8
Sussman,Adam	Senior	24 Jul 2023	Transfer Pricing	Analyzing industry specific information and drafting comprehensive Industry analysis - Day 2. A.Sussman (EY)	3.9
Sussman,Adam	Senior	24 Jul 2023	Transfer Pricing	Analyzing industry specific information and drafting comprehensive Industry analysis - Day 2. A.Sussman (EY)	3.9
Erell,Dana	Partner	25 Jul 2023	Transfer Pricing	Reviewing the economic analysis and HQ allocation documentation. D.Erell (EY)	2.9
Gandz,Benjamin	Senior Manager	25 Jul 2023	Transfer Pricing	Review of the characterization of the various Celsius entities. B.Gandz (EY)	2.6
Sussman,Adam	Senior	25 Jul 2023	Transfer Pricing	Drafting the functions, risks, and assets of the relevant entities for the headquarters allocation documentation. Attendees - B. Gandz (EY), A. Sussman (EY), E. Gonen (EY), and E. Geron (EY)	1.6
Sussman,Adam	Senior	25 Jul 2023	Transfer Pricing	Drafting functions of relevant entities for HQ allocation documentation - Day 1. A. Sussman (EY)	3.9
Sussman,Adam	Senior	25 Jul 2023	Transfer Pricing	Drafting transaction flow, and review of corporate structure. A.Sussman (EY)	0.7
Sussman,Adam	Senior	25 Jul 2023	Transfer Pricing	Drafting economic analysis to explain profit allocations. A.Sussman (EY)	0.9
Sussman,Adam	Senior	25 Jul 2023	Transfer Pricing	Drafting the relevant entities risks for headquarters allocation documentation - Day 1. A. Sussman (EY)	0.9

Transfer Pricing

Name	Title	Transaction Date	Project Category	Description	Hours
Gandz,Benjamin	Senior Manager	26 Jul 2023	Transfer Pricing	Prepare for meeting with client and review data request. B. Gandz (EY)	1.9
Gandz,Benjamin	Senior Manager	26 Jul 2023	Transfer Pricing	Meeting with client to discuss progress of work and missing information. B.Gandz (EY)	1.6
Gandz,Benjamin	Senior Manager	26 Jul 2023	Transfer Pricing	Review of contemporaneous documentation for headquarters allocation. B.Gandz (EY)	1.9
Sussman,Adam	Senior	26 Jul 2023	Transfer Pricing	Reviewing the contributions made between Celsius affiliated entity for technology based professional services. A.Sussman (EY)	2.1
Sussman,Adam	Senior	26 Jul 2023	Transfer Pricing	Drafting the functions of Celsius affiliated entities, and assessing the risks. A.Sussman (EY)	3.1
Sussman,Adam	Senior	26 Jul 2023	Transfer Pricing	Reviewing the functional analysis and adding the relevant missing data. A.Sussman (EY)	3.1
Erell,Dana	Partner	27 Jul 2023	Transfer Pricing	Reviewing the Development, Enhancement, Maintenance, Protection, and Exploitation ("DEMPE") analysis and economic analysis. D.Erell (EY)	3.2
Gandz,Benjamin	Senior Manager	27 Jul 2023	Transfer Pricing	Reviewing GK8 functional analysis and associated risks. B.Gandz (EY)	2.9
Gandz,Benjamin	Senior Manager	27 Jul 2023	Transfer Pricing	Reviewing UK and Mining functional analysis and associated risks. B.Gandz (EY)	1.9
Sussman,Adam	Senior	27 Jul 2023	Transfer Pricing	Drafting GK8 (New Allocation) functional and additions post client talk. A.Sussman (EY)	2.7
Sussman,Adam	Senior	27 Jul 2023	Transfer Pricing	Drafting explanation on cost allocation between Celsius affiliates. A.Sussman (EY)	1.1
Sussman,Adam	Senior	27 Jul 2023	Transfer Pricing	Drafting and Editing functional and entity descriptions from client discussions. A.Sussman (EY)	3.9
Erell,Dana	Partner	30 Jul 2023	Transfer Pricing	Reviewing work to date and stage of completion of project. Attendees E. Gonen (EY) and D. Errell (EY)	3.1
Gandz,Benjamin	Senior Manager	30 Jul 2023	Transfer Pricing	Drafting the economic analysis - Day 2. B.Gandz (EY)	2.4
Gandz,Benjamin	Senior Manager	30 Jul 2023	Transfer Pricing	Analyzing the allocations in connection to other services within the Group. B.Gandz (EY)	2.7
Gonen,Eyal	Partner	30 Jul 2023	Transfer Pricing	Reviewing work to date and stage of completion of project. Attendees E. Gonen (EY) and D. Errell (EY)	3.1
Sussman,Adam	Senior	30 Jul 2023	Transfer Pricing	Drafting Business Description incorporating profit split between the relevant entities - Day 1. A.Sussman (EY)	2.9
Sussman,Adam	Senior	30 Jul 2023	Transfer Pricing	Drafting Business Description incorporating profit split between the relevant entities - Day 1. A.Sussman (EY)	3.1
Sussman,Adam	Senior	30 Jul 2023	Transfer Pricing	Drafting Business Descriptions of Celsius European entities - Day 1. A.Sussman (EY)	1.7
Gandz,Benjamin	Senior Manager	31 Jul 2023	Transfer Pricing	Reviewing intercompany/ institutional loans to be incorporated for FY 2022. Attendees - B. Gandz (EY), A. Sussman (EY), and E. Geron (EY)	2.1
Gandz,Benjamin	Senior Manager	31 Jul 2023	Transfer Pricing	Drafting the economic analysis - Day 3. B.Gandz (EY)	2.4

Transfer Pricing

Name	Title	Transaction Date	Project Category	Description	Hours
Geron,Eyal	Manager	31 Jul 2023	Transfer Pricing	Reviewing intercompany/ institutional loans to be incorporated for FY 2022. Attendees - B. Gandz (EY), A. Sussman (EY), and E. Geron (EY)	2.1
Sussman,Adam	Senior	31 Jul 2023	Transfer Pricing	Reviewing intercompany/ institutional loans to be incorporated for FY 2022. Attendees - B. Gandz (EY), A. Sussman (EY), and E. Geron (EY)	2.1
Sussman,Adam	Senior	31 Jul 2023	Transfer Pricing	Drafting Business Description incorporating profit split between the relevant entities - Day 2. A.Sussman (EY)	2.9
Sussman,Adam	Senior	31 Jul 2023	Transfer Pricing	Drafting Business Descriptions of Celsius European entities - Day 2. A.Sussman (EY)	3.2
				Total	258.8

Total Fixed Fees Sought for Transfer Pricing Services During the Fee Period: \$134,500.00

Tax Provision

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Wasserman,Ofer	Senior Manager	03 Jul 2023	Tax Provision	Working with J.Morgan to work on timeline for tax provision.	1.1	\$695.00	\$764.50
Shwartz,Yoav	Partner/Principal	13 Jul 2023	Tax Provision	Initial review of Mining tax provision workpapers	2.7	\$850.00	\$2,295.00
Wasserman,Ofer	Senior Manager	13 Jul 2023	Tax Provision	Review 2022 Current provision for Mining	1.1	\$695.00	\$764.50
Wasserman,Ofer	Senior Manager	16 Jul 2023	Tax Provision	Review provision file for Celsius Mining	0.6	\$695.00	\$417.00
Shwartz,Yoav	Partner/Principal	17 Jul 2023	Tax Provision	Call with EY and Company to discuss Mining tax provision procedures. EY - Y. Shwartz, M. Tuchinsky. Company - L. Koren.	1.3	\$850.00	\$1,105.00
Tuchinsky,Maria	Senior Manager	17 Jul 2023	Tax Provision	Call with EY and Company to discuss Mining tax provision procedures. EY - Y. Shwartz, M. Tuchinsky. Company - L. Koren.	1.3	\$695.00	\$903.50
Wasserman,Ofer	Senior Manager	17 Jul 2023	Tax Provision	Review deferred tax asset and liability schedule for Celsius Mining 2022	3.4	\$695.00	\$2,363.00
Wasserman,Ofer	Senior Manager	17 Jul 2023	Tax Provision	Review 2021 tax provision for Celsius Mining	0.8	\$695.00	\$556.00
Shwartz,Yoav	Partner/Principal	18 Jul 2023	Tax Provision	Review EY-US' comments on Mining provision and provide follow up comments	2.2	\$850.00	\$1,870.00
Tuchinsky,Maria	Senior Manager	18 Jul 2023	Tax Provision	Provision - review of provision and consolidation of comments across teams	0.8	\$695.00	\$556.00
Shwartz,Yoav	Partner/Principal	19 Jul 2023	Tax Provision	Call to discuss our initial observations of the mining business Income tax provision workpapers for 2022, 2021, and 2020.. EY Attendees: A. Steger, J. Hill, A. Chenchinski, Y. Shwartz, M. Flashner, O. Wasserman, M. Edri, S. Riley. Other Attendees: L. Koren (Celsius) and J. Morgan (Celsius)	1.5	\$850.00	\$1,275.00

Tax Provision

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Shwartz,Yoav	Partner/Principal	19 Jul 2023	Tax Provision	Review of specific items in Mining provision, such as limitations on the deductibility of interest, bonus depreciation, cancellation of debt implications, limitations on comp' and benefits expenses for public companies.	3.6	\$850.00	\$3,060.00
Shwartz,Yoav	Partner/Principal	19 Jul 2023	Tax Provision	Review initial Form 4562 for Mining	2.2	\$850.00	\$1,870.00
Wasserman,Ofer	Senior Manager	19 Jul 2023	Tax Provision	Review agenda for meeting with client on tax provision items	1.2	\$695.00	\$834.00
Woolf,Hayden	Senior	19 Jul 2023	Tax Provision	Review and reformat information in email from 17 July 2023 10.19 regarding provision and consolidation of comments across team.	1.9	\$450.00	\$855.00
Harvey,Elizabeth	Partner/Principal	24 Jul 2023	Tax Provision	Working session to discuss plan for mining tax provision workstream and initial US team review comments. EY: J. Hill, E. Harvey, M. Flashner, A. Chenchinski	0.5	\$850.00	\$425.00
Hill,Jeff	Partner/Principal	24 Jul 2023	Tax Provision	Working session to discuss plan for mining tax provision workstream and initial US team review comments. EY: J. Hill, E. Harvey, M. Flashner, A. Chenchinski	0.5	\$850.00	\$425.00
Wasserman,Ofer	Senior Manager	24 Jul 2023	Tax Provision	Working on Celsius mining 2022 provision + timeline	0.6	\$695.00	\$417.00
Shwartz,Yoav	Partner/Principal	26 Jul 2023	Tax Provision	Initial review of tax provision workpapers and compile an email summary to Client	2.4	\$850.00	\$2,040.00
Shwartz,Yoav	Partner/Principal	27 Jul 2023	Tax Provision	Assess separate Company tax allocation methodology	1.4	\$850.00	\$1,190.00
Shwartz,Yoav	Partner/Principal	31 Jul 2023	Tax Provision	Review of Mining valuation allowance memo and provide comments	1.9	\$850.00	\$1,615.00
Wasserman,Ofer	Senior Manager	31 Jul 2023	Tax Provision	Review tax provisions with M.Flashner	1.8	\$695.00	\$1,251.00
Boland,Gregory	Manager	10 Jul 2023	Tax Provision	Review tax adjustments of preliminary trial balance	0.8	\$595.00	\$476.00
Huang,Ricki	Senior	10 Jul 2023	Tax Provision	Review tax adjustments of preliminary trial balance	0.2	\$450.00	\$90.00
Steger,Adam Elliot	Senior Manager	13 Jul 2023	Tax Provision	Review of the Company's 2021 Mining and Mining S-1 financial statements tax provision disclosures (footnotes) and the 2021 tax provision support. Consolidated questions and tax account comments to be addressed with Celsius tax team. (transfer pricing, deferred tax assets and liabilities, state tax matters, tax sharing policies).	3.8	\$695.00	\$2,641.00
Boland,Gregory	Manager	14 Jul 2023	Tax Provision	Review mining provision considerations	0.8	\$595.00	\$476.00
Steger,Adam Elliot	Senior Manager	16 Jul 2023	Tax Provision	Review of the Company's 2022 Mining provision and support. Consolidated questions and tax account comments to be addressed with Celsius tax team. (transfer pricing, deferred tax assets and liabilities, state tax matters, tax sharing policies).	3.4	\$695.00	\$2,363.00
Boland,Gregory	Manager	17 Jul 2023	Tax Provision	Review mining provision considerations	0.4	\$595.00	\$238.00
Huang,Ricki	Senior	17 Jul 2023	Tax Provision	Prepare mining provision considerations	0.5	\$450.00	\$225.00

Tax Provision

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Steger,Adam Elliot	Senior Manager	18 Jul 2023	Tax Provision	Agenda preparation for 7/19/2023 meeting with Company; Call with Company (L. Koren and J Morgan) to discuss our initial observations of the mining business Income tax provision workpapers for 2022 and prior periods. EY Attendees included J. Hill, A. Steger, A. Chenchinski, Y. Shwartz, M. Flashner O. Wasserman and M. Edri; S Riley	0.4	\$695.00	\$278.00
Steger,Adam Elliot	Senior Manager	18 Jul 2023	Tax Provision	Prepare for meetings with EY Tax Executive leadership team to discuss the 2021 and 2022 tax provision comments for execution with the Company	0.7	\$695.00	\$486.50
Hill,Jeff	Partner/Principal	19 Jul 2023	Tax Provision	Meeting to discuss our initial observations of the mining business Income tax provision workpapers for 2022, 2021, and 2020.. EY Attendees: A. Steger, J. Hill and L. Koren (Celsius) and J. Morgan (Celsius),	1.3	\$850.00	\$1,105.00
Hill,Jeff	Partner/Principal	19 Jul 2023	Tax Provision	Meeting with Celsius to discuss tax provision work papers. EY Attendees: A. Steger, J. Hill, M. Flashner, O. Wasserman, A. Chenchinski. Other Attendees: L, Koren (Celsius), J. Morgan (Celsius), D. Block (Fahrenheit)	0.0	\$850.00	\$0.00
Steger,Adam Elliot	Senior Manager	19 Jul 2023	Tax Provision	Meeting to discuss our initial observations of the mining business Income tax provision workpapers for 2022, 2021, and 2020. EY Attendees: A. Steger, J. Hill and L. Koren (Celsius) and J. Morgan (Celsius),	1.3	\$695.00	\$903.50
Hill,Jeff	Partner/Principal	21 Jul 2023	Tax Provision	Review Celsius legacy and current year income tax provision workpapers and S-1 filings	3.2	\$850.00	\$2,720.00
Hill,Jeff	Partner/Principal	24 Jul 2023	Tax Provision	Meeting to discuss income tax provision matters EY Attendees: A. Steger, J. Hill	1.2	\$850.00	\$1,020.00
Steger,Adam Elliot	Senior Manager	24 Jul 2023	Tax Provision	Meeting to discuss income tax provision matters EY Attendees: A. Steger, J. Hill	1.2	\$695.00	\$834.00
Hill,Jeff	Partner/Principal	26 Jul 2023	Tax Provision	Discussion with A. Steger, J. Hill (EY) to go through client request and review agenda related to tax provision matters prior to upcoming call with client. EY Attendees:	1.1	\$850.00	\$935.00
Steger,Adam Elliot	Senior Manager	26 Jul 2023	Tax Provision	Discussion with A. Steger, J. Hill (EY) to go through client request and review agenda related to tax provision matters prior to upcoming call with client. EY Attendees:	1.1	\$695.00	\$764.50
Steger,Adam Elliot	Senior Manager	26 Jul 2023	Tax Provision	Draft valuation allowance memorandum for Celsius deferred tax asset (DTA) realizability analysis.	1.8	\$695.00	\$1,251.00
Steger,Adam Elliot	Senior Manager	26 Jul 2023	Tax Provision	Income tax provision model updates (Deferred tax inventory and rate reconciliation), financial statement adjusting journal entry (AJE) review for tax implications, information request and 2021/2022 provision comments and summary document for 7/28 working session with CEL tax.	2.4	\$695.00	\$1,668.00
Hill,Jeff	Partner/Principal	27 Jul 2023	Tax Provision	Meeting and preparation for Friday 7/28 conference call with client to discuss tax provision matters EY Attendees: A. Steger, J. Hill	0.8	\$850.00	\$680.00

Tax Provision

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Steger,Adam Elliot	Senior Manager	27 Jul 2023	Tax Provision	Meeting and preparation for Friday 7/28 conference call with client to discuss tax provision matters EY Attendees: A. Steger, J. Hill	0.8	\$695.00	\$556.00
Hill,Jeff	Partner/Principal	28 Jul 2023	Tax Provision	Conference call with Celsius to discuss tax provision workpapers, specific inquiries regarding prior and current income tax calculations and walk through client information request. EY Attendees: J. Hill, A. Steger and L. Koren (Celsius), J. Morgan (Celsius), D. Block (Fahrenheit)	1.8	\$850.00	\$1,530.00
Steger,Adam Elliot	Senior Manager	28 Jul 2023	Tax Provision	Conference call with Celsius to discuss tax provision workpapers, specific inquiries regarding prior and current income tax calculations and walk through client information request. EY Attendees: J. Hill, A. Steger and L. Koren (Celsius), J. Morgan (Celsius), D. Block (Fahrenheit)	1.8	\$695.00	\$1,251.00
Steger,Adam Elliot	Senior Manager	31 Jul 2023	Tax Provision	2021 EY income tax provision prep. (model enhancements and corrections)	2.6	\$695.00	\$1,807.00
				Total	68.2		\$51,150.00

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Yoav Shwartz	Partner/Principal	09 Jul 2023	External Audit Support	Reviewing deferred tax assets/liabilities in relevant financial data schedules and assessing financial statement impairments (relating to 2021 Mining FS)	1.3	\$850.00	\$1,105.00
Yoav Shwartz	Partner/Principal	10 Jul 2023	External Audit Support	Reviewing financial statement data in relation to interest deductions taken on related party loans	0.7	\$850.00	\$595.00
Yoav Shwartz	Partner/Principal	12 Jul 2023	External Audit Support	Review FS and audit workpapers in preparation for successor audit questions	1.5	\$850.00	\$1,275.00
Yoav Shwartz	Partner/Principal	14 Jul 2023	External Audit Support	Identify and provide supporting documents for 2021 financial statement	1.8	\$850.00	\$1,530.00
Elizabeth Harvey	Partner/Principal	20 Jul 2023	External Audit Support	Meeting to discuss critical items, risks / issues, and deadlines on the project. EY Attendees: E. Harvey, J. Hill, J. Lipschutz, S. Zaman, S. Riley, Y. Shwartz, S. Beattie	1.0	\$850.00	\$850.00
Yoav Shwartz	Partner/Principal	20 Jul 2023	External Audit Support	Meeting to discuss critical items, risks / issues, and deadlines on the project. EY Attendees: E. Harvey, J. Hill, J. Lipschutz, S. Zaman, S. Riley, Y. Shwartz, S. Beattie	1.0	\$850.00	\$850.00
Yoav Shwartz	Partner/Principal	21 Jul 2023	External Audit Support	Continue reviewing FS and audit workpapers in preparation for successor audit questions	2.7	\$850.00	\$2,295.00
Yoav Shwartz	Partner/Principal	27 Jul 2023	External Audit Support	Meeting to discuss project updates around audit support, status report to provide to J. Block (Celsius), timeline of deliverables, and risks/issues regarding engagement activities EY Attendees: J. Lipschutz, E. Harvey, S. Beattie, S. Riley, A. Shimoni, S. Zaman, J. Hill, Y. Shwartz	1.0	\$850.00	\$850.00
Yoav Shwartz	Partner/Principal	27 Jul 2023	External Audit Support	Examine key points in tax filing memo in connection with Mining financial statements and applied transfer pricing arrangements and memo as they relate to the 2021 restructuring and Mining specifically	2.8	\$850.00	\$2,380.00
Elizabeth Harvey	Partner/Principal	31 Jul 2023	External Audit Support	Meeting to get EY team aligned regarding communications with successor auditor EY Attendees: S. Zaman, S. Beattie, E. Barda, Y. Shwartz, J. Hill, E. Harvey	0.5	\$850.00	\$425.00
Yoav Shwartz	Partner/Principal	31 Jul 2023	External Audit Support	Call to get EY team aligned regarding communications with successor auditor EY Attendees: S. Zaman, S. Beattie, E. Barda, Y. Shwartz, J. Hill, E. Harvey	0.5	\$850.00	\$425.00
Barda,Eli	Partner/Principal	01 Jul 2023	External Audit Support	Discussion with E. Barda, A. Mhana, and A. shimoni (EY) on the issue of the limits of our responsibility as predecessor and our ability to transfer the working papers to the company for the years 2020 and 2021	1.7	\$850.00	\$1,445.00
Mhana,Anas	Manager	01 Jul 2023	External Audit Support	Discussion with E. Barda, A. Mhana, and A. shimoni (EY) on the issue of the limits of our responsibility as predecessor and our ability to transfer the working papers to the company for the years 2020 and 2021	1.7	\$595.00	\$1,011.50

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Shimoni,Avri	Senior Manager	01 Jul 2023	External Audit Support	Discussion with E. Barda, A. Mhana, and A. shimoni (EY) on the issue of the limits of our responsibility as predecessor and our ability to transfer the working papers to the company for the years 2020 and 2021	1.7	\$695.00	\$1,181.50
Barda,Eli	Partner/Principal	02 Jul 2023	External Audit Support	Review the AICPA and PCAOB standards and the firm's procedures regarding sharing working papers and Prepare them for audit / review by another accountant	1.4	\$850.00	\$1,190.00
Mhana,Anas	Manager	02 Jul 2023	External Audit Support	Going over the AICPA and PCAOB standards and the firm's procedures regarding sharing working papers and Prepare them for audit / review by another accountant	1.5	\$595.00	\$892.50
Mhana,Anas	Manager	03 Jul 2023	External Audit Support	Independence procedures, going over EY IL memo and independence signatures and checking my independence regarding the handling of the case	1.2	\$595.00	\$714.00
Shimoni,Avri	Senior Manager	03 Jul 2023	External Audit Support	Review the AICPA and PCAOB standards and the firm's procedures regarding sharing working papers and Prepare them for audit / review by another accountant	1.5	\$695.00	\$1,042.50
Barda,Eli	Partner/Principal	04 Jul 2023	External Audit Support	Independence procedures, going over EY IL memo and independence signatures and checking my independence regarding the handling of the case	0.7	\$850.00	\$595.00
Shimoni,Avri	Senior Manager	04 Jul 2023	External Audit Support	Independence procedures, going over EY IL memo and assisting Eli with independence signatures and checking my independence regarding the handling of the case	0.4	\$695.00	\$278.00
Mhana,Anas	Manager	05 Jul 2023	External Audit Support	Review of statements and agreements for sharing working papers between old / new accountants and the Company (IL70, IL74, IL75)	1.5	\$595.00	\$892.50
Barda,Eli	Partner/Principal	07 Jul 2023	External Audit Support	Detailed review of statements and agreements for sharing working papers between old / new accountants and the Company (IL70, IL74, IL75)	1.2	\$850.00	\$1,020.00
Shimoni,Avri	Senior Manager	07 Jul 2023	External Audit Support	Detail review of statements and agreements for sharing working papers between old / new accountants and the Company (IL70, IL74, IL75)	2.8	\$695.00	\$1,946.00
Barda,Eli	Partner/Principal	10 Jul 2023	External Audit Support	Going over the Haynes review questionnaires in details and consulting with Galit Niv and the professional department regarding our possibility to answer the aforementioned questionnaires	2.1	\$850.00	\$1,785.00
Gust,Ryan Alexander	Senior	10 Jul 2023	External Audit Support	Initial review of payroll material	0.6	\$450.00	\$270.00
Gust,Ryan Alexander	Senior	10 Jul 2023	External Audit Support	Prepare payroll worksheet based upon material obtained	2.4	\$450.00	\$1,080.00

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Hayes,Taylor C	Manager	10 Jul 2023	External Audit Support	Initial discussion surrounding Celsius' fixed assets and gameplan for creating 2022 roll forwards including reviewing depreciation calculations (going from Double Declining Balance (DDB) to Straight Line (SL) for mining equipment) EY Attendees: S. Riley, T. Hayes, P. Yoo	1.1	\$595.00	\$654.50
Hayes,Taylor C	Manager	10 Jul 2023	External Audit Support	Working session for fixed assets after initial review of PBCs, gameplan strategy rest of the way and begin discussion on how advance payments is tied to fixed assets. EY Attendees: P. Yoo, T. Hayes	0.6	\$595.00	\$357.00
Hayes,Taylor C	Manager	10 Jul 2023	External Audit Support	Reviewed hosting contracts entered into by Celsius for purposes of potential embedded leases (e.g., EZ Blockchain, Core Scientific, Frontier)	1.6	\$595.00	\$952.00
Hayes,Taylor C	Manager	10 Jul 2023	External Audit Support	Reviewed contracts with pool operators to understand the appropriate revenue recognition treatment under ASC 606	2.4	\$595.00	\$1,428.00
Hayes,Taylor C	Manager	10 Jul 2023	External Audit Support	Prepared Q1 FY22 Advance Payments Rollforward	1.2	\$595.00	\$714.00
Lindeman,Ryan Paul	Senior	10 Jul 2023	External Audit Support	Begin populating payroll data into payroll reconciliation file	1.1	\$450.00	\$495.00
Lipschutz,Jordan D	Manager	10 Jul 2023	External Audit Support	Reviewing scoping questions from E. Antipas (Celsius) regarding segregation of workstreams and in-scope activities for EY, and provided clarifications and updates via email	2.4	\$595.00	\$1,428.00
Lipschutz,Jordan D	Manager	10 Jul 2023	External Audit Support	Creating the project plan outline / template to be used by the client	1.1	\$595.00	\$654.50
Riley,Sean	Senior Manager	10 Jul 2023	External Audit Support	Initial discussion surrounding Celsius' fixed assets and gameplan for creating 2022 roll forwards including reviewing depreciation calculations (going from Double Declining Balance (DDB) to Straight Line (SL) for mining equipment) EY Attendees: S. Riley, T. Hayes, P. Yoo	1.1	\$695.00	\$764.50
Riley,Sean	Senior Manager	10 Jul 2023	External Audit Support	Review of 2022 Celsius Mining Trial Balance to determine in scope areas.	1.6	\$695.00	\$1,112.00
Riley,Sean	Senior Manager	10 Jul 2023	External Audit Support	Meeting to work through preparation for audit readiness and technical accounting. EY Attendees: S. Riley. Other Attendees: J. Block (Celsius)	0.4	\$695.00	\$278.00
Shimoni,Avri	Senior Manager	10 Jul 2023	External Audit Support	Review the Haynes review questionnaires in details and consulting with Galit Niv and the professional department regarding our possibility to answer the aforementioned questionnaires	3.5	\$695.00	\$2,432.50
Sun,Kaiyang	Senior Manager	10 Jul 2023	External Audit Support	Reviewed payroll schedules to understand the payroll process	2.8	\$695.00	\$1,946.00
Sun,Kaiyang	Senior Manager	10 Jul 2023	External Audit Support	Reviewed debt schedules to understand the debt principal and interest accounting process	3.7	\$695.00	\$2,571.50

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Yoo,Patrick	Senior	10 Jul 2023	External Audit Support	Initial discussion surrounding Celsius' fixed assets and gameplan for creating 2022 roll forwards including reviewing depreciation calculations (going from Double Declining Balance (DDB) to Straight Line (SL) for mining equipment) EY Attendees: S. Riley, T. Hayes, P. Yoo	1.1	\$450.00	\$495.00
Yoo,Patrick	Senior	10 Jul 2023	External Audit Support	Working session for fixed assets after initial review of Prepared By Client (PBC) documentation, gameplan strategy rest of the way and begin discussion on how advance payments is tied to fixed assets. EY Attendees: P. Yoo, T. Hayes	0.6	\$450.00	\$270.00
Yoo,Patrick	Senior	10 Jul 2023	External Audit Support	Reviewed planning documents (engagement risk assessment, statement of work, planning memo) to gain an understanding of scope of engagement, as well as to prepare for the kickoff meeting later with internal team	0.4	\$450.00	\$180.00
Yoo,Patrick	Senior	10 Jul 2023	External Audit Support	Reviewed files provided by client (trial balances, financial statements, supporting schedules) provided by Joel, Celsius, to gain an understanding of support and strategize workpaper preparation	0.6	\$450.00	\$270.00
Yoo,Patrick	Senior	10 Jul 2023	External Audit Support	Analyzed and prepared Q1 2022 fixed asset roll forward	2.1	\$450.00	\$945.00
Yoo,Patrick	Senior	10 Jul 2023	External Audit Support	Analyzed and prepared Q2 2022 fixed asset roll forward	2.1	\$450.00	\$945.00
Dishman,Carly	Manager	11 Jul 2023	External Audit Support	Met to work through preparation for audit readiness and technical accounting. EY Attendees: J. Lipschutz, A. Gray, C. Dishman, R. Lindeman, P. Yoo, S. Zaman, S. Riley, T. Hayes. Other Attendees: P. Pandey (Celsius), K. Tang (Celsius), E. Antipas (Celsius), J. Fan (Celsius), J. Block (Celsius)	1.5	\$595.00	\$892.50
Gray,Amaya	Staff	11 Jul 2023	External Audit Support	Met to work through preparation for audit readiness and technical accounting. EY Attendees: J. Lipschutz, A. Gray, C. Dishman, R. Lindeman, P. Yoo, S. Zaman, S. Riley, T. Hayes. Other Attendees: P. Pandey (Celsius), K. Tang (Celsius), E. Antipas (Celsius), J. Fan (Celsius), J. Block (Celsius)	1.5	\$295.00	\$442.50
Gray,Amaya	Staff	11 Jul 2023	External Audit Support	Meeting to conduct secondary review of milestones, deliverables, and due dates in project plan EY Attendees: A. Gray, J. Lipschutz, K. Sun	0.6	\$295.00	\$177.00
Gray,Amaya	Staff	11 Jul 2023	External Audit Support	Prepare outline to show status of perspective and reports	1.9	\$295.00	\$560.50
Gust,Ryan Alexander	Senior	11 Jul 2023	External Audit Support	Work on preparing the debt workpaper by ensuring formulas are accurate	1.3	\$450.00	\$585.00
Gust,Ryan Alexander	Senior	11 Jul 2023	External Audit Support	Work on preparing the debt workpaper by preparing the various tick marks	1.6	\$450.00	\$720.00
Gust,Ryan Alexander	Senior	11 Jul 2023	External Audit Support	Work on preparing the debt workpaper by adding the lead sheet and reconciliation tabs	2.3	\$450.00	\$1,035.00

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Gust,Ryan Alexander	Senior	11 Jul 2023	External Audit Support	Work on preparing the payroll workpaper by setting up initial journal entries	1.5	\$450.00	\$675.00
Gust,Ryan Alexander	Senior	11 Jul 2023	External Audit Support	Work on preparing payroll by uploading data in a consolidated matter by month	1.3	\$450.00	\$585.00
Hayes,Taylor C	Manager	11 Jul 2023	External Audit Support	Met to work through preparation for audit readiness and technical accounting. EY Attendees: J. Lipschutz, A. Gray, C. Dishman, R. Lindeman, P. Yoo, S. Zaman, S. Riley, T. Hayes. Other Attendees: P. Pandey (Celsius), K. Tang (Celsius), E. Antipas (Celsius), J. Fan (Celsius), J. Block (Celsius)	1.5	\$595.00	\$892.50
Hayes,Taylor C	Manager	11 Jul 2023	External Audit Support	After 1st client working session call where open items were asked, met to discuss action items and takeaways from meeting related to fixed assets/advance payments. Strategize how to incorporate into workpapers. EY Attendees: P. Yoo, T. Hayes, S. Riley	0.4	\$595.00	\$238.00
Hayes,Taylor C	Manager	11 Jul 2023	External Audit Support	Prepared Q2 FY22 Advance Payments Rollforward	0.8	\$595.00	\$476.00
Hayes,Taylor C	Manager	11 Jul 2023	External Audit Support	Prepared Q3 FY22 Advance Payments Rollforward	1.4	\$595.00	\$833.00
Hayes,Taylor C	Manager	11 Jul 2023	External Audit Support	Prepared Q4 FY22 Advance Payments Rollforward	1.3	\$595.00	\$773.50
Hayes,Taylor C	Manager	11 Jul 2023	External Audit Support	Vouched all advance payments during FY22 to the bank statement to validate Advance Payment Rollforward	2.6	\$595.00	\$1,547.00
Lindeman,Ryan Paul	Senior	11 Jul 2023	External Audit Support	Met to work through preparation for audit readiness and technical accounting. EY Attendees: J. Lipschutz, A. Gray, C. Dishman, R. Lindeman, P. Yoo, S. Zaman, S. Riley, T. Hayes. Other Attendees: P. Pandey (Celsius), K. Tang (Celsius), E. Antipas (Celsius), J. Fan (Celsius), J. Block (Celsius)	1.5	\$450.00	\$675.00
Lindeman,Ryan Paul	Senior	11 Jul 2023	External Audit Support	Add loan data into loan file to recalculate intercompany loan amounts	2.9	\$450.00	\$1,305.00
Lipschutz,Jordan D	Manager	11 Jul 2023	External Audit Support	Met to work through preparation for audit readiness and technical accounting. EY Attendees: J. Lipschutz, A. Gray, C. Dishman, R. Lindeman, P. Yoo, S. Zaman, S. Riley, T. Hayes. Other Attendees: P. Pandey (Celsius), K. Tang (Celsius), E. Antipas (Celsius), J. Fan (Celsius), J. Block (Celsius)	1.5	\$595.00	\$892.50
Lipschutz,Jordan D	Manager	11 Jul 2023	External Audit Support	Meeting to conduct secondary review of milestones, deliverables, and due dates in project plan EY Attendees: A. Gray, J. Lipschutz, K. Sun	0.6	\$595.00	\$357.00
Lipschutz,Jordan D	Manager	11 Jul 2023	External Audit Support	Reviewing the first draft of the project plan and made updates based on the meeting on 7/11 to discuss	2.6	\$595.00	\$1,547.00
Lipschutz,Jordan D	Manager	11 Jul 2023	External Audit Support	Reviewing the key takeaways and next steps that came out of the first audit readiness / technical accounting workshop with J. Block (Celsius) and shared a summary with J. Block (Celsius)	0.8	\$595.00	\$476.00

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Riley,Sean	Senior Manager	11 Jul 2023	External Audit Support	Met to work through preparation for audit readiness and technical accounting. EY Attendees: J. Lipschutz, A. Gray, C. Dishman, R. Lindeman, P. Yoo, S. Zaman, S. Riley, T. Hayes. Other Attendees: P. Pandey (Celsius), K. Tang (Celsius), E. Antipas (Celsius), J. Fan (Celsius), J. Block (Celsius)	1.5	\$695.00	\$1,042.50
Riley,Sean	Senior Manager	11 Jul 2023	External Audit Support	After 1st client working session call where open items were asked, met to discuss action items and takeaways from meeting related to fixed assets/advance payments. Strategize how to incorporate into workpapers. EY Attendees: P. Yoo, T. Hayes, S. Riley	0.4	\$695.00	\$278.00
Riley,Sean	Senior Manager	11 Jul 2023	External Audit Support	Review of 2022 payroll support provided by the Client.	0.6	\$695.00	\$417.00
Riley,Sean	Senior Manager	11 Jul 2023	External Audit Support	Review of 2022 payroll reconciliation provided by the Client.	0.4	\$695.00	\$278.00
Riley,Sean	Senior Manager	11 Jul 2023	External Audit Support	Review of 2022 advanced payment support provided by the Client.	1.3	\$695.00	\$903.50
Riley,Sean	Senior Manager	11 Jul 2023	External Audit Support	Review of 2022 advanced payment reconciliation.	0.8	\$695.00	\$556.00
Sun,Kaiyang	Senior Manager	11 Jul 2023	External Audit Support	Meeting to conduct secondary review of milestones, deliverables, and due dates in project plan EY Attendees: A. Gray, J. Lipschutz, K. Sun	0.6	\$695.00	\$417.00
Sun,Kaiyang	Senior Manager	11 Jul 2023	External Audit Support	Reviewed payroll files and trail balances to investigate differences	3.6	\$695.00	\$2,502.00
Yoo,Patrick	Senior	11 Jul 2023	External Audit Support	Met to work through preparation for audit readiness and technical accounting. EY Attendees: J. Lipschutz, A. Gray, C. Dishman, R. Lindeman, P. Yoo, S. Zaman, S. Riley, T. Hayes. Other Attendees: P. Pandey (Celsius), K. Tang (Celsius), E. Antipas (Celsius), J. Fan (Celsius), J. Block (Celsius)	1.5	\$450.00	\$675.00
Yoo,Patrick	Senior	11 Jul 2023	External Audit Support	After 1st client working session call where open items were asked, met to discuss action items and takeaways from meeting related to fixed assets/advance payments. Strategize how to incorporate into workpapers. EY Attendees: P. Yoo, T. Hayes, S. Riley	0.4	\$450.00	\$180.00
Yoo,Patrick	Senior	11 Jul 2023	External Audit Support	Performed recalculation of depreciation expense using straight-line instead of double-declining balance	0.6	\$450.00	\$270.00
Yoo,Patrick	Senior	11 Jul 2023	External Audit Support	Analyzed and prepared Q3 2022 fixed asset roll forward	2.1	\$450.00	\$945.00
Yoo,Patrick	Senior	11 Jul 2023	External Audit Support	Analyzed and prepared Q4 2022 fixed asset roll forward	2.1	\$450.00	\$945.00
Yoo,Patrick	Senior	11 Jul 2023	External Audit Support	Analyzed and prepared FY 2022 annual fixed asset roll forward	1.1	\$450.00	\$495.00
Yoo,Patrick	Senior	11 Jul 2023	External Audit Support	Vouch cash receipts for all 2022 transactions in GL #114002 prepaid expenses	2.2	\$450.00	\$990.00

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Zaman,Sabina	Partner/Principal	11 Jul 2023	External Audit Support	Met to work through preparation for audit readiness and technical accounting. EY Attendees: J. Lipschutz, A. Gray, C. Dishman, R. Lindeman, P. Yoo, S. Zaman, S. Riley, T. Hayes. Other Attendees: P. Pandey (Celsius), K. Tang (Celsius), E. Antipas (Celsius), J. Fan (Celsius), J. Block (Celsius)	1.5	\$850.00	\$1,275.00
Barda,Eli	Partner/Principal	12 Jul 2023	External Audit Support	Correspondence with J. Block (Celsius), A. Shimoni (EY) and E. Barda (EY) regarding the cooperation between EY and NewCo and the completion of necessary materials	1.0	\$850.00	\$850.00
Dishman,Carly	Manager	12 Jul 2023	External Audit Support	Meeting to discuss whether Celsius should record an impairment of its advance hosting payments to Core Scientific given Core's bankruptcy and whether Celsius may ultimately be able to benefit from this hosting arrangement in the future EY Attendees: T. Hayes, S. Riley, C. Dishman	0.3	\$595.00	\$178.50
Dishman,Carly	Manager	12 Jul 2023	External Audit Support	Review Rebel Surface Site lease to prepare lease accounting whitepaper	2.2	\$595.00	\$1,309.00
Dishman,Carly	Manager	12 Jul 2023	External Audit Support	Conduct research on impairment of prepaid assets	1.1	\$595.00	\$654.50
Gray,Amaya	Staff	12 Jul 2023	External Audit Support	Meeting to conduct initial review of milestones, deliverables, and due dates in project plan; EY Attendees: J. Lipschutz, A. Gray, K. Sun, S. Zaman, S. Riley	0.5	\$295.00	\$147.50
Gray,Amaya	Staff	12 Jul 2023	External Audit Support	Meeting to conduct final review of milestones, deliverables, and due dates in project plan EY Attendees: A. Gray, J. Lipschutz, S. Riley, K. Sun	0.5	\$295.00	\$147.50
Gray,Amaya	Staff	12 Jul 2023	External Audit Support	Initial pass at updating project plan prior to higher level review from EY manager	2.6	\$295.00	\$767.00
Gust,Ryan Alexander	Senior	12 Jul 2023	External Audit Support	Meeting to prepare for audit readiness, payroll, and debt matters EY Attendees: K. Sun, R. Gust, R. Lindeman, S. Riley	0.5	\$450.00	\$225.00
Gust,Ryan Alexander	Senior	12 Jul 2023	External Audit Support	Populated monthly data from the individual payroll reports	2.9	\$450.00	\$1,305.00
Gust,Ryan Alexander	Senior	12 Jul 2023	External Audit Support	Finalized preparation of the debt workpaper	2.8	\$450.00	\$1,260.00
Gust,Ryan Alexander	Senior	12 Jul 2023	External Audit Support	Draft a coordinated response to the creation and presentation of the payroll report	1.6	\$450.00	\$720.00
Hayes,Taylor C	Manager	12 Jul 2023	External Audit Support	Discussion regarding prepaid expenses schedules after initial review of PBCs, strategizing gameplan for completing workpapers, and talking about what to prepare for ahead of client call the next day. EY Attendees: P. Yoo, T. Hayes	0.4	\$595.00	\$238.00

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Hayes,Taylor C	Manager	12 Jul 2023	External Audit Support	Meeting to discuss whether Celsius should record an impairment of its advance hosting payments to Core Scientific given Core's bankruptcy and whether Celsius may ultimately be able to benefit from this hosting arrangement in the future EY Attendees: T. Hayes, S. Riley, C. Dishman	0.3	\$595.00	\$178.50
Hayes,Taylor C	Manager	12 Jul 2023	External Audit Support	Reviewed Q1FY22 Fixed Asset roll forwards	1.8	\$595.00	\$1,071.00
Hayes,Taylor C	Manager	12 Jul 2023	External Audit Support	Reviewed Q2FY22 Fixed Asset roll forwards	1.9	\$595.00	\$1,130.50
Hayes,Taylor C	Manager	12 Jul 2023	External Audit Support	Reviewed Q3FY22 Fixed Asset roll forwards	1.7	\$595.00	\$1,011.50
Hayes,Taylor C	Manager	12 Jul 2023	External Audit Support	Reviewed Q4FY22 Fixed Asset roll forwards	1.5	\$595.00	\$892.50
Hayes,Taylor C	Manager	12 Jul 2023	External Audit Support	Reviewed Annual Fixed Asset roll forwards	1.2	\$595.00	\$714.00
Lindeman,Ryan Paul	Senior	12 Jul 2023	External Audit Support	Meeting to prepare for audit readiness, payroll, and debt matters EY Attendees: K. Sun, R. Gust, R. Lindeman, S. Riley	0.5	\$450.00	\$225.00
Lindeman,Ryan Paul	Senior	12 Jul 2023	External Audit Support	Finish adding loan data to loan file	1.1	\$450.00	\$495.00
Lindeman,Ryan Paul	Senior	12 Jul 2023	External Audit Support	Agree loan amounts to bank statements to tie out support	2.9	\$450.00	\$1,305.00
Lindeman,Ryan Paul	Senior	12 Jul 2023	External Audit Support	Continue populating payroll data into payroll file	3.1	\$450.00	\$1,395.00
Lipschutz,Jordan D	Manager	12 Jul 2023	External Audit Support	Meeting to conduct initial review of milestones, deliverables, and due dates in project plan; EY Attendees: J. Lipschutz, A. Gray, K. Sun, S. Zaman, S. Riley	0.5	\$595.00	\$297.50
Lipschutz,Jordan D	Manager	12 Jul 2023	External Audit Support	Meeting to conduct final review of milestones, deliverables, and due dates in project plan EY Attendees: A. Gray, J. Lipschutz, S. Riley, K. Sun	0.4	\$595.00	\$238.00
Lipschutz,Jordan D	Manager	12 Jul 2023	External Audit Support	Updating the project plan based on updates from EY leadership	3.4	\$595.00	\$2,023.00
Lipschutz,Jordan D	Manager	12 Jul 2023	External Audit Support	Uploading the project plan to the google drive and summarized key points for Celsius via email	0.8	\$595.00	\$476.00
Lipschutz,Jordan D	Manager	12 Jul 2023	External Audit Support	Draft the agenda for the audit readiness workshop #2 with Celsius and shared via email	1.7	\$595.00	\$1,011.50
Mhana,Anas	Manager	12 Jul 2023	External Audit Support	Prepare letters for signature of Celsius and predecessor auditors	1.0	\$595.00	\$595.00
Riley,Sean	Senior Manager	12 Jul 2023	External Audit Support	Meeting to conduct initial review of milestones, deliverables, and due dates in project plan; EY Attendees: J. Lipschutz, A. Gray, K. Sun, S. Zaman, S. Riley	0.5	\$695.00	\$347.50

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Riley,Sean	Senior Manager	12 Jul 2023	External Audit Support	Meeting to prepare for audit readiness, payroll, and debt matters EY Attendees: K. Sun, R. Gust, R. Lindeman, S. Riley	0.5	\$695.00	\$347.50
Riley,Sean	Senior Manager	12 Jul 2023	External Audit Support	Meeting to conduct final review of milestones, deliverables, and due dates in project plan EY Attendees: A. Gray, J. Lipschutz, S. Riley, K. Sun	0.5	\$695.00	\$347.50
Riley,Sean	Senior Manager	12 Jul 2023	External Audit Support	Meeting to discuss whether Celsius should record an impairment of its advance hosting payments to Core Scientific given Core's bankruptcy and whether Celsius may ultimately be able to benefit from this hosting arrangement in the future EY Attendees: T. Hayes, S. Riley, C. Dishman	0.3	\$695.00	\$208.50
Riley,Sean	Senior Manager	12 Jul 2023	External Audit Support	Review of 2022 fixed asset support provided by the Client.	1.7	\$695.00	\$1,181.50
Riley,Sean	Senior Manager	12 Jul 2023	External Audit Support	Review of 2022 fixed asset reconciliation provided by the Client.	1.2	\$695.00	\$834.00
Riley,Sean	Senior Manager	12 Jul 2023	External Audit Support	Review of 2022 fixed asset depreciation methodology.	0.3	\$695.00	\$208.50
Riley,Sean	Senior Manager	12 Jul 2023	External Audit Support	Evaluation of two land leases held by Celsius.	1.6	\$695.00	\$1,112.00
Riley,Sean	Senior Manager	12 Jul 2023	External Audit Support	Evaluation of hosting agreements between Celsius and third-parties.	2.3	\$695.00	\$1,598.50
Shimoni,Avri	Senior Manager	12 Jul 2023	External Audit Support	Correspondence with J. Block (Celsius), A. Shimoni (EY) and E. Barda (EY) regarding the cooperation between EY and NewCo and the completion of necessary materials	1.0	\$695.00	\$695.00
Sun,Kaiyang	Senior Manager	12 Jul 2023	External Audit Support	Meeting to conduct initial review of milestones, deliverables, and due dates in project plan; EY Attendees: J. Lipschutz, A. Gray, K. Sun, S. Zaman, S. Riley	0.5	\$695.00	\$347.50
Sun,Kaiyang	Senior Manager	12 Jul 2023	External Audit Support	Meeting to prepare for audit readiness, payroll, and debt matters EY Attendees: K. Sun, R. Gust, R. Lindeman, S. Riley	0.5	\$695.00	\$347.50
Sun,Kaiyang	Senior Manager	12 Jul 2023	External Audit Support	Meeting to conduct final review of milestones, deliverables, and due dates in project plan EY Attendees: A. Gray, J. Lipschutz, S. Riley, K. Sun	0.5	\$695.00	\$347.50
Sun,Kaiyang	Senior Manager	12 Jul 2023	External Audit Support	Reviewed debt workbook to provide instructions and guidance to the team	3.8	\$695.00	\$2,641.00
Sun,Kaiyang	Senior Manager	12 Jul 2023	External Audit Support	Reviewed debt agreements for debt workbook documentation purposes	1.6	\$695.00	\$1,112.00
Yoo,Patrick	Senior	12 Jul 2023	External Audit Support	Discussion regarding prepaid expenses schedules after initial review of PBCs, strategizing gameplan for completing workpapers, and talking about what to prepare for ahead of client call the next day. EY Attendees: P. Yoo, T. Hayes	0.4	\$450.00	\$180.00
Yoo,Patrick	Senior	12 Jul 2023	External Audit Support	Vouch cash receipts for all 2022 transactions in GL #114001 prepaid hosting services	2.3	\$450.00	\$1,035.00

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Yoo,Patrick	Senior	12 Jul 2023	External Audit Support	Vouch invoices for all 2022 transactions in GL #114002 prepaid expenses	2.6	\$450.00	\$1,170.00
Yoo,Patrick	Senior	12 Jul 2023	External Audit Support	Vouch invoices for all 2022 transactions in GL #114001 prepaid hosting services	2.3	\$450.00	\$1,035.00
Yoo,Patrick	Senior	12 Jul 2023	External Audit Support	Analyzed and prepared FY 2022 prepaid expenses (GL #114002) roll forward	0.8	\$450.00	\$360.00
Yoo,Patrick	Senior	12 Jul 2023	External Audit Support	Analyzed and prepared FY 2022 prepaid hosting cost (GL #114001) roll forward	0.8	\$450.00	\$360.00
Yoo,Patrick	Senior	12 Jul 2023	External Audit Support	Vouch invoices for other receivables GL #114999	0.6	\$450.00	\$270.00
Yoo,Patrick	Senior	12 Jul 2023	External Audit Support	Analyzed and prepared FY 2022 other receivables (GL #114999) roll forward	0.2	\$450.00	\$90.00
Zaman,Sabina	Partner/Principal	12 Jul 2023	External Audit Support	Meeting to conduct initial review of milestones, deliverables, and due dates in project plan; EY Attendees: J. Lipschutz, A. Gray, K. Sun, S. Zaman, S. Riley	0.5	\$850.00	\$425.00
Barda,Eli	Partner/Principal	13 Jul 2023	External Audit Support	Completing relevant letters for signature of Celsius and predecessor auditors	0.2	\$850.00	\$170.00
Dishman,Carly	Manager	13 Jul 2023	External Audit Support	Meeting to discuss approach for distributing work across the team to complete deliverables by workstream EY Attendees: C. Dishman, J. Lipschutz, K. Sun, M. Quinn, P. Yoo, R. Simpson, R. Lindeman, R. Gust, S. Zaman, S. Riley	0.5	\$595.00	\$297.50
Dishman,Carly	Manager	13 Jul 2023	External Audit Support	Meeting to determine whether it is an appropriate approach to utilize Priority Power (3rd-party provider) valuation of future energy benefits in order to value Celsius' embedded derivative(s) related to its Power Purchase Agreement(s) EY Attendees: S. Riley, T. Hayes, C. Dishman	0.6	\$595.00	\$357.00
Dishman,Carly	Manager	13 Jul 2023	External Audit Support	Review Stiles Data Center lease to prepare lease accounting whitepaper	3.4	\$595.00	\$2,023.00
Gray,Amaya	Staff	13 Jul 2023	External Audit Support	Meeting with Celsius to discuss questions regarding audit support areas and technical accounting. EY Attendees: R. Lindeman, S. Riley, A. Gray, J. Lipschutz, R. Gust, P. Yoo, S. Zaman, T. Hayes, K. Sun. Other Attendees: J. Block (Celsius), P. Pandey (Celsius), J. Fan (Celsius)	1.0	\$295.00	\$295.00
Gust,Ryan Alexander	Senior	13 Jul 2023	External Audit Support	Met with client to discuss questions regarding audit support areas and technical accounting. EY Attendees: R. Lindeman, S. Riley, A. Gray, J. Lipschutz, R. Gust, P. Yoo, S. Zaman, T. Hayes, K. Sun. Other Attendees: J. Block (Celsius), P. Pandey (Celsius), J. Fan (Celsius)	1.0	\$450.00	\$450.00

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Gust,Ryan Alexander	Senior	13 Jul 2023	External Audit Support	Meeting to discuss approach for distributing work across the team to complete deliverables by workstream EY Attendees: C. Dishman, J. Lipschutz, K. Sun, M. Quinn, P. Yoo, R. Simpson, R. Lindeman, R. Gust, S. Zaman, S. Riley	0.5	\$450.00	\$225.00
Gust,Ryan Alexander	Senior	13 Jul 2023	External Audit Support	Consolidated material and questions related to payroll and debt discussed in the 8am PT call with Celsius	0.9	\$450.00	\$405.00
Gust,Ryan Alexander	Senior	13 Jul 2023	External Audit Support	Finalized the material and presentation in the debt workbook	1.6	\$450.00	\$720.00
Gust,Ryan Alexander	Senior	13 Jul 2023	External Audit Support	Reviewed the completeness of the payroll file in totality	0.2	\$450.00	\$90.00
Gust,Ryan Alexander	Senior	13 Jul 2023	External Audit Support	Prepared journal entries in the payroll file and checked the accuracy of the data input	2.4	\$450.00	\$1,080.00
Hayes,Taylor C	Manager	13 Jul 2023	External Audit Support	Met with client to discuss questions regarding audit support areas and technical accounting. EY Attendees: R. Lindeman, S. Riley, A. Gray, J. Lipschutz, R. Gust, P. Yoo, S. Zaman, T. Hayes, K. Sun. Other Attendees: J. Block (Celsius), P. Pandey (Celsius), J. Fan (Celsius)	1.0	\$595.00	\$595.00
Hayes,Taylor C	Manager	13 Jul 2023	External Audit Support	Meeting to review EY depreciation re-calculation workbook before sending over to client EY Attendees: P. Yoo, S. Riley, T. Hayes	0.2	\$595.00	\$119.00
Hayes,Taylor C	Manager	13 Jul 2023	External Audit Support	Meeting to determine whether it is an appropriate approach to utilize Priority Power (3rd-party provider) valuation of future energy benefits in order to value Celsius' embedded derivative(s) related to its Power Purchase Agreement(s) EY Attendees: S. Riley, T. Hayes, C. Dishman	0.6	\$595.00	\$357.00
Hayes,Taylor C	Manager	13 Jul 2023	External Audit Support	Reviewed FY 2022 other receivables (GL #114999) roll forward	0.3	\$595.00	\$178.50
Hayes,Taylor C	Manager	13 Jul 2023	External Audit Support	Reviewed FY 2022 prepaid expenses (GL #114002) roll forward	0.7	\$595.00	\$416.50
Hayes,Taylor C	Manager	13 Jul 2023	External Audit Support	Reviewed 2022 prepaid hosting cost (GL #114001) roll forward	0.4	\$595.00	\$238.00
Hayes,Taylor C	Manager	13 Jul 2023	External Audit Support	Reviewed prepaid hosting services contracts	1.2	\$595.00	\$714.00
Hayes,Taylor C	Manager	13 Jul 2023	External Audit Support	Reviewed FY22 prepaid hosting services roll forward	2.7	\$595.00	\$1,606.50
Hayes,Taylor C	Manager	13 Jul 2023	External Audit Support	Vouched sample of prepaid hosting services entries to underlying invoices and purchase orders	0.1	\$595.00	\$59.50
Lindeman,Ryan Paul	Senior	13 Jul 2023	External Audit Support	Met with client to discuss questions regarding audit support areas and technical accounting. EY Attendees: R. Lindeman, S. Riley, A. Gray, J. Lipschutz, R. Gust, P. Yoo, S. Zaman, T. Hayes, K. Sun. Other Attendees: J. Block (Celsius), P. Pandey (Celsius), J. Fan (Celsius)	1.0	\$450.00	\$450.00

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Lindeman,Ryan Paul	Senior	13 Jul 2023	External Audit Support	Meeting to discuss approach for distributing work across the team to complete deliverables by workstream EY Attendees: C. Dishman, J. Lipschutz, K. Sun, M. Quinn, P. Yoo, R. Simpson, R. Lindeman, R. Gust, S. Zaman, S. Riley	0.5	\$450.00	\$225.00
Lindeman,Ryan Paul	Senior	13 Jul 2023	External Audit Support	Continue populating payroll data into payroll file	3.2	\$450.00	\$1,440.00
Lipschutz,Jordan D	Manager	13 Jul 2023	External Audit Support	Meeting with client to discuss questions regarding audit support areas and technical accounting. EY Attendees: R. Lindeman, S. Riley, A. Gray, J. Lipschutz, R. Gust, P. Yoo, S. Zaman, T. Hayes, K. Sun. Other Attendees: J. Block (Celsius), P. Pratibha (Celsius), J. Fan (Celsius)	1.0	\$595.00	\$595.00
Lipschutz,Jordan D	Manager	13 Jul 2023	External Audit Support	Meeting to discuss approach for distributing work across the team to complete deliverables by workstream EY Attendees: C. Dishman, J. Lipschutz, K. Sun, M. Quinn, P. Yoo, R. Simpson, R. Lindeman, R. Gust, S. Zaman, S. Riley	0.5	\$595.00	\$297.50
Lipschutz,Jordan D	Manager	13 Jul 2023	External Audit Support	Adding a second tab to the project plan to track all data / document requests and status of detailed action items on both Celsius and EY	3.4	\$595.00	\$2,023.00
Lipschutz,Jordan D	Manager	13 Jul 2023	External Audit Support	Draft meeting recap for the audit readiness + technical accounting workshop #2 with Celsius, including next steps / action items, and sent to Celsius	1.6	\$595.00	\$952.00
Lipschutz,Jordan D	Manager	13 Jul 2023	External Audit Support	Aggregating documents from the EY team and uploaded to the Celsius google drive for Celsius' review	0.9	\$595.00	\$535.50
Lipschutz,Jordan D	Manager	13 Jul 2023	External Audit Support	Scheduling recurring meetings with Celsius and EY to review project status, hold working sessions with Finance, and hold executive leadership forums	0.6	\$595.00	\$357.00
Mhana,Anas	Manager	13 Jul 2023	External Audit Support	Work to finalize consent letters	0.5	\$595.00	\$297.50
Quinn,Michael J	Executive Director	13 Jul 2023	External Audit Support	Meeting to discuss approach for distributing work across the team to complete deliverables by workstream EY Attendees: C. Dishman, J. Lipschutz, K. Sun, M. Quinn, P. Yoo, R. Simpson, R. Lindeman, R. Gust, S. Zaman, S. Riley	0.5	\$850.00	\$425.00
Riley,Sean	Senior Manager	13 Jul 2023	External Audit Support	Met with client to discuss questions regarding audit support areas and technical accounting. EY Attendees: R. Lindeman, S. Riley, A. Gray, J. Lipschutz, R. Gust, P. Yoo, S. Zaman, T. Hayes, K. Sun. Other Attendees: J. Block (Celsius), P. Pandey (Celsius), J. Fan (Celsius)	1.0	\$695.00	\$695.00
Riley,Sean	Senior Manager	13 Jul 2023	External Audit Support	Meeting to discuss approach for distributing work across the team to complete deliverables by workstream EY Attendees: C. Dishman, J. Lipschutz, K. Sun, M. Quinn, P. Yoo, R. Simpson, R. Lindeman, R. Gust, S. Zaman, S. Riley	0.5	\$695.00	\$347.50

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Riley,Sean	Senior Manager	13 Jul 2023	External Audit Support	Meeting to review EY depreciation re-calculation workbook before sending over to client EY Attendees: P. Yoo, S. Riley, T. Hayes	0.2	\$695.00	\$139.00
Riley,Sean	Senior Manager	13 Jul 2023	External Audit Support	Meeting to determine whether it is an appropriate approach to utilize Priority Power (3rd-party provider) valuation of future energy benefits in order to value Celsius' embedded derivative(s) related to its Power Purchase Agreement(s) EY Attendees: S. Riley, T. Hayes, C. Dishman	0.6	\$695.00	\$417.00
Riley,Sean	Senior Manager	13 Jul 2023	External Audit Support	Review of Bitmain coupon support and reconciliation provided by the Client.	2.1	\$695.00	\$1,459.50
Riley,Sean	Senior Manager	13 Jul 2023	External Audit Support	Evaluation of accounting guidance related to Bitmain coupons.	0.8	\$695.00	\$556.00
Riley,Sean	Senior Manager	13 Jul 2023	External Audit Support	Evaluation of accounting guidance related to bitcoin put and call options.	0.8	\$695.00	\$556.00
Riley,Sean	Senior Manager	13 Jul 2023	External Audit Support	Review of 2022 accrual schedule and support provided by the Client.	0.4	\$695.00	\$278.00
Shimoni,Avri	Senior Manager	13 Jul 2023	External Audit Support	Review of Summary Review Memorandum of the 2021 audit and other planning materials and presentations	1.0	\$695.00	\$695.00
Shimoni,Avri	Senior Manager	13 Jul 2023	External Audit Support	Complete relevant letters for signature of Celsius and predecessor auditors	0.4	\$695.00	\$278.00
Simpson,Rhett Everett	Senior	13 Jul 2023	External Audit Support	Meeting to discuss approach for distributing work across the team to complete deliverables by workstream EY Attendees: C. Dishman, J. Lipschutz, K. Sun, M. Quinn, P. Yoo, R. Simpson, R. Lindeman, R. Gust, S. Zaman, S. Riley	0.5	\$450.00	\$225.00
Sun,Kaiyang	Senior Manager	13 Jul 2023	External Audit Support	Meeting with Celsius to discuss questions regarding audit support areas and technical accounting. EY Attendees: R. Lindeman, S. Riley, A. Gray, J. Lipschutz, R. Gust, P. Yoo, S. Zaman, T. Hayes, K. Sun. Other Attendees: J. Block (Celsius), P. Pandey (Celsius), J. Fan (Celsius)	1.0	\$695.00	\$695.00
Sun,Kaiyang	Senior Manager	13 Jul 2023	External Audit Support	Meeting to discuss approach for distributing work across the team to complete deliverables by workstream EY Attendees: C. Dishman, J. Lipschutz, K. Sun, M. Quinn, P. Yoo, R. Simpson, R. Lindeman, R. Gust, S. Zaman, S. Riley	0.5	\$695.00	\$347.50
Sun,Kaiyang	Senior Manager	13 Jul 2023	External Audit Support	Reviewed debt workbook to support 2022 audit readiness	2.7	\$695.00	\$1,876.50
Sun,Kaiyang	Senior Manager	13 Jul 2023	External Audit Support	Prepared and reviewed questions and action items based on discussion for debt and payroll areas	1.8	\$695.00	\$1,251.00
Sun,Kaiyang	Senior Manager	13 Jul 2023	External Audit Support	Reviewed payroll workbook to support 2022 audit readiness	1.9	\$695.00	\$1,320.50

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Yoo,Patrick	Senior	13 Jul 2023	External Audit Support	Meeting with Celsius to discuss questions regarding audit support areas and technical accounting. EY Attendees: R. Lindeman, S. Riley, A. Gray, J. Lipschutz, R. Gust, P. Yoo, S. Zaman, T. Hayes, K. Sun. Other Attendees: J. Block (Celsius), P. Pandey (Celsius), J. Fan (Celsius)	1.0	\$450.00	\$450.00
Yoo,Patrick	Senior	13 Jul 2023	External Audit Support	Meeting to discuss approach for distributing work across the team to complete deliverables by workstream EY Attendees: C. Dishman, J. Lipschutz, K. Sun, M. Quinn, P. Yoo, R. Simpson, R. Lindeman, R. Gust, S. Zaman, S. Riley	0.5	\$450.00	\$225.00
Yoo,Patrick	Senior	13 Jul 2023	External Audit Support	Meeting to review EY depreciation re-calculation workbook before sending over to client EY Attendees: P. Yoo, S. Riley, T. Hayes	0.2	\$450.00	\$90.00
Yoo,Patrick	Senior	13 Jul 2023	External Audit Support	Review cash receipts and invoices for advance payments related to MicroBT	2.9	\$450.00	\$1,305.00
Yoo,Patrick	Senior	13 Jul 2023	External Audit Support	Draft open items/requests related to fixed assets workbook for 2022	0.8	\$450.00	\$360.00
Yoo,Patrick	Senior	13 Jul 2023	External Audit Support	Draft open items/requests related to prepaids workbook for 2022	1.1	\$450.00	\$495.00
Yoo,Patrick	Senior	13 Jul 2023	External Audit Support	Review cash receipts and invoices for deferred IPO costs. Also prepared quarterly roll forward	1.4	\$450.00	\$630.00
Yoo,Patrick	Senior	13 Jul 2023	External Audit Support	Review/update fixed asset roll forward schedule after client call	0.2	\$450.00	\$90.00
Yoo,Patrick	Senior	13 Jul 2023	External Audit Support	Start review of cash receipts for advance payments related to "Proprietary project"	0.9	\$450.00	\$405.00
Zaman,Sabina	Partner/Principal	13 Jul 2023	External Audit Support	Met with client to discuss questions regarding audit support areas and technical accounting. EY Attendees: R. Lindeman, S. Riley, A. Gray, J. Lipschutz, R. Gust, P. Yoo, S. Zaman, T. Hayes, K. Sun. Other Attendees: J. Block (Celsius), P. Pandey (Celsius), J. Fan (Celsius)	1.0	\$850.00	\$850.00
Zaman,Sabina	Partner/Principal	13 Jul 2023	External Audit Support	Meeting to discuss approach for distributing work across the team to complete deliverables by workstream EY Attendees: C. Dishman, J. Lipschutz, K. Sun, M. Quinn, P. Yoo, R. Simpson, R. Lindeman, R. Gust, S. Zaman, S. Riley	0.5	\$850.00	\$425.00
Barda,Eli	Partner/Principal	14 Jul 2023	External Audit Support	Meeting to discuss approach to filling out audit questionnaire with Celsius upon J. Block (Celsius) request. EY Attendees: S. Riley, S. Zaman, E. Barda, A. Shimoni, S. Beattie	0.5	\$850.00	\$425.00
Barda,Eli	Partner/Principal	14 Jul 2023	External Audit Support	Review signed consent letters and verifying they are signed and complete according to EY's standards and PPD's clarifications	1.2	\$850.00	\$1,020.00
Beattie,Steve	Partner/Principal	14 Jul 2023	External Audit Support	Meeting to discuss approach to filling out audit questionnaire with Celsius upon J. Block (Celsius) request. EY Attendees: S. Riley, S. Zaman, E. Barda, A. Shimoni, S. Beattie	0.5	\$850.00	\$425.00

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Bowie,James C.	Executive Director	14 Jul 2023	External Audit Support	Meeting to discuss gameplan/strategy on approach for impairment testing in relation to mining equipment. EY Attendees: J. Bowie, C. Dishman, P. Yoo, S. Riley, T. Hayes	0.6	\$850.00	\$510.00
Dishman,Carly	Manager	14 Jul 2023	External Audit Support	Meeting to discuss gameplan/strategy on approach for impairment testing in relation to mining equipment. EY Attendees: J. Bowie, C. Dishman, P. Yoo, S. Riley, T. Hayes	0.6	\$595.00	\$357.00
Dishman,Carly	Manager	14 Jul 2023	External Audit Support	Prepared lease accounting policy analysis for Stiles and Rebel leases part 1	2.4	\$595.00	\$1,428.00
Dishman,Carly	Manager	14 Jul 2023	External Audit Support	Prepared lease accounting policy analysis for Stiles and Rebel leases part 2	2.3	\$595.00	\$1,368.50
Gust,Ryan Alexander	Senior	14 Jul 2023	External Audit Support	Reviewed the payroll file for completeness and accuracy of data input	0.4	\$450.00	\$180.00
Gust,Ryan Alexander	Senior	14 Jul 2023	External Audit Support	Address review comments in the debt workpaper to come close to finalization of the workpaper	2.1	\$450.00	\$945.00
Gust,Ryan Alexander	Senior	14 Jul 2023	External Audit Support	Review and update journal entries and inputs included in the payroll worksheet	3.2	\$450.00	\$1,440.00
Gust,Ryan Alexander	Senior	14 Jul 2023	External Audit Support	Draft and send email to Partner regarding completed workpapers ready for review	0.2	\$450.00	\$90.00
Hayes,Taylor C	Manager	14 Jul 2023	External Audit Support	Meeting to discuss gameplan/strategy on approach for impairment testing in relation to mining equipment. EY Attendees: J. Bowie, C. Dishman, P. Yoo, S. Riley, T. Hayes	0.6	\$595.00	\$357.00
Hayes,Taylor C	Manager	14 Jul 2023	External Audit Support	Discussion of weekly progress and status of fixed assets, advance payments, and prepaid workpapers. EY Attendees: P. Yoo, S. Riley, T. Hayes	1.1	\$595.00	\$654.50
Hayes,Taylor C	Manager	14 Jul 2023	External Audit Support	Review power purchase agreements for purposes of determination whether PPAs may represent a derivative type arrangement	3.6	\$595.00	\$2,142.00
Hayes,Taylor C	Manager	14 Jul 2023	External Audit Support	Review vouching of cash receipts related to prepaid hosting services and prepaid expenses	2.7	\$595.00	\$1,606.50
Lindeman,Ryan Paul	Senior	14 Jul 2023	External Audit Support	Recalculate Payroll amounts for Quarter 1	2.4	\$450.00	\$1,080.00
Lindeman,Ryan Paul	Senior	14 Jul 2023	External Audit Support	Recalculate Payroll amounts for Quarter 2/3	3.9	\$450.00	\$1,755.00
Lipschutz,Jordan D	Manager	14 Jul 2023	External Audit Support	Meeting to discuss approach to filling out audit questionnaire with Celsius upon J. Block (Celsius) request. EY Attendees: S. Riley, S. Zaman, E. Barda, A. Shimoni, S. Beattie	0.5	\$595.00	\$297.50
Lipschutz,Jordan D	Manager	14 Jul 2023	External Audit Support	Reviewing the approach for data sharing on the engagement with Celsius via SendSafely	0.8	\$595.00	\$476.00
Lipschutz,Jordan D	Manager	14 Jul 2023	External Audit Support	Sending a list of EY team members who require access to the SendSafely secure SharePoint to Celsius	0.2	\$595.00	\$119.00

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Riley,Sean	Senior Manager	14 Jul 2023	External Audit Support	Meeting to discuss approach to filling out audit questionnaire with Celsius upon J. Block (Celsius) request. EY Attendees: S. Riley, S. Zaman, E. Barda, A. Shimoni, S. Beattie	0.5	\$695.00	\$347.50
Riley,Sean	Senior Manager	14 Jul 2023	External Audit Support	Meeting to discuss gameplan/strategy on approach for impairment testing in relation to mining equipment. EY Attendees: J. Bowie, C. Dishman, P. Yoo, S. Riley, T. Hayes	0.6	\$695.00	\$417.00
Riley,Sean	Senior Manager	14 Jul 2023	External Audit Support	Discussion of weekly progress and status of fixed assets, advance payments, and prepaid workpapers. EY Attendees: P. Yoo, S. Riley, T. Hayes	1.1	\$695.00	\$764.50
Riley,Sean	Senior Manager	14 Jul 2023	External Audit Support	Review of agreements with bitcoin mining pool operators.	0.9	\$695.00	\$625.50
Riley,Sean	Senior Manager	14 Jul 2023	External Audit Support	Review of other payable support and reconciliation provided by the Client.	0.8	\$695.00	\$556.00
Riley,Sean	Senior Manager	14 Jul 2023	External Audit Support	Review of 2022 prepaid expense support provided by the Client.	0.4	\$695.00	\$278.00
Shimoni,Avri	Senior Manager	14 Jul 2023	External Audit Support	Meeting to discuss approach to filling out audit questionnaire with Celsius upon J. Block (Celsius) request. EY Attendees: S. Riley, S. Zaman, E. Barda, A. Shimoni, S. Beattie	0.5	\$695.00	\$347.50
Shimoni,Avri	Senior Manager	14 Jul 2023	External Audit Support	Review signed consent letters and verifying they are signed and complete according to EY's standards and PPD's clarifications	0.1	\$695.00	\$69.50
Sun,Kaiyang	Senior Manager	14 Jul 2023	External Audit Support	Reviewed debt workbook for comments provided to the team	1.4	\$695.00	\$973.00
Sun,Kaiyang	Senior Manager	14 Jul 2023	External Audit Support	Reviewed client provided agreements to clarify documentation in debt workbook	1.1	\$695.00	\$764.50
Sun,Kaiyang	Senior Manager	14 Jul 2023	External Audit Support	Updated debt workbook to address internal comments	0.9	\$695.00	\$625.50
Yoo,Patrick	Senior	14 Jul 2023	External Audit Support	Meeting to discuss gameplan/strategy on approach for impairment testing in relation to mining equipment. EY Attendees: J. Bowie, C. Dishman, P. Yoo, S. Riley, T. Hayes	0.6	\$450.00	\$270.00
Yoo,Patrick	Senior	14 Jul 2023	External Audit Support	Discussion of weekly progress and status of fixed assets, advance payments, and prepaid workpapers. EY Attendees: P. Yoo, S. Riley, T. Hayes	1.1	\$450.00	\$495.00
Yoo,Patrick	Senior	14 Jul 2023	External Audit Support	Finish review of cash receipts for advance payments related to "Proprietary project"	1.6	\$450.00	\$720.00
Yoo,Patrick	Senior	14 Jul 2023	External Audit Support	Start review of invoices for advance payments related to "Proprietary project"	1.9	\$450.00	\$855.00
Yoo,Patrick	Senior	14 Jul 2023	External Audit Support	Continue review of invoices for advance payments related to "Proprietary project"	3.8	\$450.00	\$1,710.00
Zaman,Sabina	Partner/Principal	14 Jul 2023	External Audit Support	Meeting to discuss approach to filling out audit questionnaire with Celsius upon J. Block (Celsius) request. EY Attendees: S. Riley, S. Zaman, E. Barda, A. Shimoni, S. Beattie	0.5	\$850.00	\$425.00

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Zaman, Sabina	Partner/Principal	14 Jul 2023	External Audit Support	Prepare financials estimates for fee update to J. Block (Celsius) to review	1.2	\$850.00	\$1,020.00
Barda,Eli	Partner/Principal	16 Jul 2023	External Audit Support	Detail review of the 2021 financial statements and revisiting audit working papers in relation with the 2021 audit as a preparation for discussion with successor auditors	1.3	\$850.00	\$1,105.00
Gust,Ryan Alexander	Senior	17 Jul 2023	External Audit Support	Reviewed and prepared payroll journal entries	1.1	\$450.00	\$495.00
Gust,Ryan Alexander	Senior	17 Jul 2023	External Audit Support	Consolidated material in the payroll workbook and added outstanding questions to the question log	2.1	\$450.00	\$945.00
Gust,Ryan Alexander	Senior	17 Jul 2023	External Audit Support	Reviewed the documentation for stock compensation expense	0.6	\$450.00	\$270.00
Gust,Ryan Alexander	Senior	17 Jul 2023	External Audit Support	Researched the treatment of native tokens in stock compensation expense	0.4	\$450.00	\$180.00
Gust,Ryan Alexander	Senior	17 Jul 2023	External Audit Support	Reviewed responses from outstanding client questions and updated documentation accordingly.	1.2	\$450.00	\$540.00
Gust,Ryan Alexander	Senior	17 Jul 2023	External Audit Support	Updated the format of the payroll workbook and added documentation including the reconciliation	3.1	\$450.00	\$1,395.00
Gust,Ryan Alexander	Senior	17 Jul 2023	External Audit Support	Added questions to the outstanding question list	0.2	\$450.00	\$90.00
Hayes,Taylor C	Manager	17 Jul 2023	External Audit Support	To discuss accounting treatment of coupons seen as part of mining equipment purchases in FY22. EY Attendees: A. Soures, P. Yoo, S. Riley, T. Hayes	1.1	\$595.00	\$654.50
Hayes,Taylor C	Manager	17 Jul 2023	External Audit Support	To discuss some outstanding client requests pertaining to advanced payments and fixed assets live vs sending via email. EY Attendees: P. Yoo, S. Riley, T. Hayes	0.6	\$595.00	\$357.00
Hayes,Taylor C	Manager	17 Jul 2023	External Audit Support	Review Q1 FY22 fixed asset workpaper revisions after client discussion	0.3	\$595.00	\$178.50
Hayes,Taylor C	Manager	17 Jul 2023	External Audit Support	Review Q2 FY22 fixed asset workpaper revisions after client discussion	0.4	\$595.00	\$238.00
Hayes,Taylor C	Manager	17 Jul 2023	External Audit Support	Review Q3 FY22 fixed asset workpaper revisions after client discussion	0.3	\$595.00	\$178.50
Hayes,Taylor C	Manager	17 Jul 2023	External Audit Support	Review Q4 FY22 fixed asset workpaper revisions after client discussion	0.6	\$595.00	\$357.00
Hayes,Taylor C	Manager	17 Jul 2023	External Audit Support	Review revisions to depreciation calculation following client discussion and updates made by preparer	1.1	\$595.00	\$654.50
Hayes,Taylor C	Manager	17 Jul 2023	External Audit Support	Review revisions to advanced payment workpapers following client discussion	0.7	\$595.00	\$416.50
Hayes,Taylor C	Manager	17 Jul 2023	External Audit Support	Review of Q3 2022 other receivables workpaper after managerial review comments	0.4	\$595.00	\$238.00
Hayes,Taylor C	Manager	17 Jul 2023	External Audit Support	Review of Q4 2022 other receivables workpaper after managerial review comments + apply across all other workpapers	0.2	\$595.00	\$119.00

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Hayes,Taylor C	Manager	17 Jul 2023	External Audit Support	Review of Accounting Standards Codification (ASC) 360 guidance to determine whether advance payments made related to the development of Company facilities should be recorded as Construction in process	2.3	\$595.00	\$1,368.50
Lindeman,Ryan Paul	Senior	17 Jul 2023	External Audit Support	Recalculate Payroll amounts for Quarter 3/4	3.4	\$450.00	\$1,530.00
Lindeman,Ryan Paul	Senior	17 Jul 2023	External Audit Support	Agree payroll amounts for Quarter 1/2 to bank statements to tie out support	2.8	\$450.00	\$1,260.00
Lindeman,Ryan Paul	Senior	17 Jul 2023	External Audit Support	Agree payroll amounts for Quarter 3/4 to bank statements to tie out support	0.9	\$450.00	\$405.00
Lipschutz,Jordan D	Manager	17 Jul 2023	External Audit Support	Email correspondence with L. Workman (Celsius) regarding SendSafely access and folder structure for audit support documentation	1.2	\$595.00	\$714.00
Lipschutz,Jordan D	Manager	17 Jul 2023	External Audit Support	Updating audit support document request list and open items for Celsius	2.8	\$595.00	\$1,666.00
Riley,Sean	Senior Manager	17 Jul 2023	External Audit Support	To discuss accounting treatment of coupons seen as part of mining equipment purchases in FY22. EY Attendees: A. Soures, P. Yoo, S. Riley, T. Hayes	1.1	\$695.00	\$764.50
Riley,Sean	Senior Manager	17 Jul 2023	External Audit Support	To discuss some outstanding client requests pertaining to advanced payments and fixed assets live vs sending via email. EY Attendees: P. Yoo, S. Riley, T. Hayes	0.6	\$695.00	\$417.00
Riley,Sean	Senior Manager	17 Jul 2023	External Audit Support	Review of 2022 prepaid expense reconciliation provided by the Client.	0.9	\$695.00	\$625.50
Riley,Sean	Senior Manager	17 Jul 2023	External Audit Support	Review of 2022 prepaid hosting support provided by the Client.	1.3	\$695.00	\$903.50
Riley,Sean	Senior Manager	17 Jul 2023	External Audit Support	Review of 2022 prepaid hosting reconciliation provided by the Client.	0.6	\$695.00	\$417.00
Riley,Sean	Senior Manager	17 Jul 2023	External Audit Support	Review of 2022 other receivables support provided by the Client.	0.8	\$695.00	\$556.00
Riley,Sean	Senior Manager	17 Jul 2023	External Audit Support	Review of 2022 other receivables reconciliation provided by the Client.	0.7	\$695.00	\$486.50
Riley,Sean	Senior Manager	17 Jul 2023	External Audit Support	Review of deferred Initial Public Offering (IPO) costs support and reconciliation provided by the Client.	0.9	\$695.00	\$625.50
Sun,Kaiyang	Senior Manager	17 Jul 2023	External Audit Support	Reviewed request list to make sure questions are raised for audit readiness workstream	0.6	\$695.00	\$417.00
Sun,Kaiyang	Senior Manager	17 Jul 2023	External Audit Support	Reviewed client provided materials to coordinate with the action items on audit readiness workstream	1.7	\$695.00	\$1,181.50
Yoo,Patrick	Senior	17 Jul 2023	External Audit Support	Meeting to discuss accounting treatment of coupons seen as part of mining equipment purchases in FY22. EY Attendees: A. Soures, P. Yoo, S. Riley, T. Hayes	1.1	\$450.00	\$495.00

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Yoo,Patrick	Senior	17 Jul 2023	External Audit Support	Meeting to discuss outstanding client requests pertaining to advanced payments and fixed assets EY Attendees: P. Yoo, S. Riley, T. Hayes	0.6	\$450.00	\$270.00
Yoo,Patrick	Senior	17 Jul 2023	External Audit Support	Review Q1 fixed asset workpaper after client discussion, making updates after responses/new support and ensuring open questions were closed. If not, kept on open items list	0.8	\$450.00	\$360.00
Yoo,Patrick	Senior	17 Jul 2023	External Audit Support	Review Q2 fixed asset workpaper after client discussion, making updates after responses/new support and ensuring open questions were closed. If not, kept on open items list	0.7	\$450.00	\$315.00
Yoo,Patrick	Senior	17 Jul 2023	External Audit Support	Review Q3 fixed asset workpaper after client discussion, making updates after responses/new support and ensuring open questions were closed. If not, kept on open items list	0.8	\$450.00	\$360.00
Yoo,Patrick	Senior	17 Jul 2023	External Audit Support	Review Q4 fixed asset workpaper after client discussion, making updates after responses/new support and ensuring open questions were closed. If not, kept on open items list	0.8	\$450.00	\$360.00
Yoo,Patrick	Senior	17 Jul 2023	External Audit Support	Review depreciation re-calculation workpaper after client discussion, making updates after responses/new support and ensuring open questions were closed. If not, kept on open items list	0.7	\$450.00	\$315.00
Yoo,Patrick	Senior	17 Jul 2023	External Audit Support	Review advance payments workpaper after client discussion, making updates after responses/new support and ensuring open questions were closed. If not, kept on open items list	0.4	\$450.00	\$180.00
Yoo,Patrick	Senior	17 Jul 2023	External Audit Support	Finish preparation of Q3 2022 other receivables workpaper after managerial review comments	0.3	\$450.00	\$135.00
Yoo,Patrick	Senior	17 Jul 2023	External Audit Support	Finish preparation of Q4 2022 other receivables workpaper after managerial review comments and apply across all other workpapers	2.8	\$450.00	\$1,260.00
Barda,Eli	Partner/Principal	18 Jul 2023	External Audit Support	Discussion with Professional Practice on AU315 and AS2610 regarding our limits and responsibilities as part of the predecessor framework and the special circumstances in Celsius case	1.5	\$850.00	\$1,275.00
Dishman,Carly	Manager	18 Jul 2023	External Audit Support	Meeting to discuss conceptual background on power purchase agreements and embedded derivatives for drafting of accounting policy. EY Attendees: D. Granados, C. Dishman, S. Riley, T. Hayes	0.5	\$595.00	\$297.50
Dishman,Carly	Manager	18 Jul 2023	External Audit Support	Meeting to discuss comments and observations after review of lease agreements for assessment of the appropriate treatment of elements present on the Rebel and Stiles leases EY Attendees: C. Dishman, D. Granados, S. Riley	0.5	\$595.00	\$297.50
Granados,Dariana	Staff	18 Jul 2023	External Audit Support	Meeting to discuss conceptual background on power purchase agreements and embedded derivatives for drafting of accounting policy. EY Attendees: D. Granados, C. Dishman, S. Riley, T. Hayes	0.5	\$295.00	\$147.50
Granados,Dariana	Staff	18 Jul 2023	External Audit Support	Meeting to discuss comments and observations after review of lease agreements for assessment of the appropriate treatment of elements present on the Rebel and Stiles leases EY Attendees: C. Dishman, D. Granados, S. Riley	0.5	\$295.00	\$147.50

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Granados,Dariana	Staff	18 Jul 2023	External Audit Support	Review Rebel Surface Site and Stiles Data Center lease to prepare leases amortization schedules workbook and supporting financial statement disclosures workbook.	1.8	\$295.00	\$531.00
Gray,Amaya	Staff	18 Jul 2023	External Audit Support	Organizing one-pager on details about supporting items around audit documents to provide to client	1.7	\$295.00	\$501.50
Gust,Ryan Alexander	Senior	18 Jul 2023	External Audit Support	Introduction to mining revenue workbook - discuss gameplan to workpaper preparation and background on Celsius revenue. EY Attendees: P. Yoo, R. Gust, R. Lindeman, T. Hayes	0.4	\$450.00	\$180.00
Gust,Ryan Alexander	Senior	18 Jul 2023	External Audit Support	Meeting to discuss the payroll workbook and preliminary observations before S. Riley detail review EY Attendees: R. Gust, S. Riley	0.3	\$450.00	\$135.00
Gust,Ryan Alexander	Senior	18 Jul 2023	External Audit Support	Final review and update of the payroll reconciliation workpaper	1.1	\$450.00	\$495.00
Gust,Ryan Alexander	Senior	18 Jul 2023	External Audit Support	Review the documentation regarding revenue recognition to gain an understanding of the material provided	1.5	\$450.00	\$675.00
Gust,Ryan Alexander	Senior	18 Jul 2023	External Audit Support	Address review comments in the payroll reconciliation workpaper	0.5	\$450.00	\$225.00
Gust,Ryan Alexander	Senior	18 Jul 2023	External Audit Support	Begin to document revenue recognition in the revenue recognition workpaper	2.8	\$450.00	\$1,260.00
Gust,Ryan Alexander	Senior	18 Jul 2023	External Audit Support	Update the external audit support to review with J. Block (Celsius)	0.7	\$450.00	\$315.00
Hayes,Taylor C	Manager	18 Jul 2023	External Audit Support	Meeting to discuss conceptual background on power purchase agreements and embedded derivatives for drafting of accounting policy. EY Attendees: D. Granados, C. Dishman, S. Riley, T. Hayes	0.5	\$595.00	\$297.50
Hayes,Taylor C	Manager	18 Jul 2023	External Audit Support	Introduction to mining revenue workbook - discuss gameplan to workpaper preparation and background on Celsius revenue. EY Attendees: P. Yoo, R. Gust, R. Lindeman, T. Hayes	0.4	\$595.00	\$238.00
Hayes,Taylor C	Manager	18 Jul 2023	External Audit Support	Working session to discuss open items and inquiries pertaining to fixed assets, advance payments, and prepaids. EY Attendees: P. Yoo, T. Hayes	0.9	\$595.00	\$535.50
Hayes,Taylor C	Manager	18 Jul 2023	External Audit Support	Review of Company prepared revenue recognition, impairment, and realized gain loss workbook for FY21	3.3	\$595.00	\$1,963.50
Hayes,Taylor C	Manager	18 Jul 2023	External Audit Support	Review of Company prepared revenue recognition, impairment, and realized gain loss workbook for FY22	2.9	\$595.00	\$1,725.50
Lindeman,Ryan Paul	Senior	18 Jul 2023	External Audit Support	Introduction to mining revenue workbook - discuss gameplan to workpaper preparation and background on Celsius revenue. EY Attendees: P. Yoo, R. Gust, R. Lindeman, T. Hayes	0.4	\$450.00	\$180.00
Lipschutz,Jordan D	Manager	18 Jul 2023	External Audit Support	Email correspondence with E. Antipas (Celsius). P. Pandey (Celsius), and J. Block (Celsius) regarding updates to audit support document request list and new items to be actioned	2.4	\$595.00	\$1,428.00

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Lipschutz,Jordan D	Manager	18 Jul 2023	External Audit Support	Reviewing external audit support outlined in Statement of Work (SOW) against client requested support via email	0.6	\$595.00	\$357.00
Riley,Sean	Senior Manager	18 Jul 2023	External Audit Support	Meeting to discuss conceptual background on power purchase agreements and embedded derivatives for drafting of accounting policy. EY Attendees: D. Granados, C. Dishman, S. Riley, T. Hayes	0.5	\$695.00	\$347.50
Riley,Sean	Senior Manager	18 Jul 2023	External Audit Support	Meeting to discuss the payroll workbook and preliminary observations before S. Riley detail review EY Attendees: R. Gust, S. Riley	0.3	\$695.00	\$208.50
Riley,Sean	Senior Manager	18 Jul 2023	External Audit Support	Meeting to discuss comments and observations after review of lease agreements for assessment of the appropriate treatment of elements present on the Rebel and Stiles leases EY Attendees: C. Dishman, D. Granados, S. Riley	0.5	\$695.00	\$347.50
Riley,Sean	Senior Manager	18 Jul 2023	External Audit Support	Secondary review of 2022 payroll workbook.	2.7	\$695.00	\$1,876.50
Riley,Sean	Senior Manager	18 Jul 2023	External Audit Support	Secondary review of 2022 prepaid expenses workbook.	2.9	\$695.00	\$2,015.50
Riley,Sean	Senior Manager	18 Jul 2023	External Audit Support	Secondary review of 2022 prepaid hosting costs workbook.	2.3	\$695.00	\$1,598.50
Shimoni,Avri	Senior Manager	18 Jul 2023	External Audit Support	Discussion with the Israeli Professional Practice Department (I. Gotlieb and G. Niv) on AU315 and AS2610 regarding our limits and responsibilities as part of the predecessor framework and the special circumstances in Celsius case.	1.5	\$695.00	\$1,042.50
Sun,Kaiyang	Senior Manager	18 Jul 2023	External Audit Support	Researched audit materiality for financial statement audit purposes	1.2	\$695.00	\$834.00
Sun,Kaiyang	Senior Manager	18 Jul 2023	External Audit Support	Provided comments and feedback on external request list to make sure client materials are received on time	0.4	\$695.00	\$278.00
Sun,Kaiyang	Senior Manager	18 Jul 2023	External Audit Support	Coordinated with the subject matter advisors to understand the accounting rules under bankruptcy protocols	1.2	\$695.00	\$834.00
Yoo,Patrick	Senior	18 Jul 2023	External Audit Support	Meeting to discuss approach for preparation of workpapers and background on Celsius revenue as well as an introduction to mining revenue workbook. EY Attendees: P. Yoo, R. Gust, R. Lindeman, T. Hayes	0.4	\$450.00	\$180.00
Yoo,Patrick	Senior	18 Jul 2023	External Audit Support	Working session to discuss open items and inquiries pertaining to fixed assets, advance payments, and prepaids. EY Attendees: P. Yoo, T. Hayes	0.9	\$450.00	\$405.00
Yoo,Patrick	Senior	18 Jul 2023	External Audit Support	Review Q1 fixed asset workpaper after managerial review, making requested updates and also checking to see if client uploaded any new support for open items. If not, kept on open items list	0.8	\$450.00	\$360.00
Yoo,Patrick	Senior	18 Jul 2023	External Audit Support	Review Q2 fixed asset workpaper after managerial review, making requested updates and also checking to see if client uploaded any new support for open items. If not, kept on open items list	1.1	\$450.00	\$495.00

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Yoo,Patrick	Senior	18 Jul 2023	External Audit Support	Review Q3 fixed asset workpaper after managerial review, making requested updates and also checking to see if client uploaded any new support for open items. If not, kept on open items list	0.7	\$450.00	\$315.00
Yoo,Patrick	Senior	18 Jul 2023	External Audit Support	Review Q4 fixed asset workpaper after managerial review, making requested updates and also checking to see if client uploaded any new support for open items. If not, kept on open items list	1.2	\$450.00	\$540.00
Yoo,Patrick	Senior	18 Jul 2023	External Audit Support	Review depreciation after managerial review, making requested updates and also checking to see if client uploaded any new support for open items. If not, kept on open items list	0.7	\$450.00	\$315.00
Yoo,Patrick	Senior	18 Jul 2023	External Audit Support	Review prepaid expenses workpaper after client discussion, making updates after responses/new support and ensuring open questions were closed. If not, kept on open items list	0.8	\$450.00	\$360.00
Yoo,Patrick	Senior	18 Jul 2023	External Audit Support	Review prepaid hosting fees workpaper after client discussion, making updates after responses/new support and ensuring open questions were closed. If not, kept on open items list	0.7	\$450.00	\$315.00
Yoo,Patrick	Senior	18 Jul 2023	External Audit Support	Review other receivables workpaper after client discussion, making updates after responses/new support and ensuring open questions were closed. If not, kept on open items list	0.7	\$450.00	\$315.00
Yoo,Patrick	Senior	18 Jul 2023	External Audit Support	Review deferred IPO cost workpaper after client discussion, making updates after responses/new support and ensuring open questions were closed. If not, kept on open items list	0.2	\$450.00	\$90.00
Yoo,Patrick	Senior	18 Jul 2023	External Audit Support	Review client responses to open items from previous day, go through all new support uploaded to SendSafely by end of day, and update open items list to send to client	0.9	\$450.00	\$405.00
Dishman,Carly	Manager	19 Jul 2023	External Audit Support	Meeting with client to discuss current status of deliverables and what is needed from client to fulfil tasks. EY Attendees: A. Gray, K. Sun, K. Zimmer, J. Lipschutz, P. Yoo, R. Gust, C. Dishman, D. Granados, R. Lindeman, S. Zaman, S. Riley, T. Hayes. Other Attendees: P. Pandey (Celsius), A. Seetharaman (Celsius), J. Fan (Celsius)	0.5	\$595.00	\$297.50
Dishman,Carly	Manager	19 Jul 2023	External Audit Support	Meeting to discuss correspondence with J. Block (Celsius) on plan for leases deliverables such as memos, amortization schedules, and financial statement disclosure workbooks, and to discuss confirmation of entire lease population. EY Attendees: C. Dishman, D. Granados, S. Riley, T. Hayes	0.3	\$595.00	\$178.50
Dishman,Carly	Manager	19 Jul 2023	External Audit Support	Review and provided feedback on amortization schedule for Stiles lease to support the calculation of lease liability and ROU asset	3.6	\$595.00	\$2,142.00
Dishman,Carly	Manager	19 Jul 2023	External Audit Support	Review power purchase agreement between client and Constellation NewEnergy (Day 1)	2.7	\$595.00	\$1,606.50

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Granados,Dariana	Staff	19 Jul 2023	External Audit Support	Meeting with client to discuss current status of deliverables and what is needed from client to fulfil tasks. EY Attendees: A. Gray, K. Sun, K. Zimmer, J. Lipschutz, P. Yoo, R. Gust, C. Dishman, D. Granados, R. Lindeman, S. Zaman, S. Riley, T. Hayes. Other Attendees: P. Pandey (Celsius), A. Seetharaman (Celsius), J. Fan (Celsius)	0.5	\$295.00	\$147.50
Granados,Dariana	Staff	19 Jul 2023	External Audit Support	Meeting to discuss correspondence with J. Block (Celsius) on plan for leases deliverables such as memos, amortization schedules, and financial statement disclosure workbooks, and to discuss confirmation of entire lease population. EY Attendees: C. Dishman, D. Granados, S. Riley, T. Hayes	0.3	\$295.00	\$88.50
Granados,Dariana	Staff	19 Jul 2023	External Audit Support	Draft amortization schedule for Stiles Data Center lease for preparation of the leases amortization schedules workbook. (Day 1)	3.5	\$295.00	\$1,032.50
Granados,Dariana	Staff	19 Jul 2023	External Audit Support	Review power purchase agreement between client and Constellation NewEnergy and Prepare related accounting memorandum. (Day 1)	2.3	\$295.00	\$678.50
Gray,Amaya	Staff	19 Jul 2023	External Audit Support	Meeting with client to discuss current status of deliverables and what is needed from client to fulfil tasks. EY Attendees: A. Gray, K. Sun, K. Zimmer, J. Lipschutz, P. Yoo, R. Gust, C. Dishman, D. Granados, R. Lindeman, S. Zaman, S. Riley, T. Hayes. Other Attendees: P. Pandey (Celsius), A. Seetharaman (Celsius), J. Fan (Celsius)	0.5	\$295.00	\$147.50
Gust,Ryan Alexander	Senior	19 Jul 2023	External Audit Support	Meeting with client to discuss current status of deliverables and what is needed from client to fulfil tasks. EY Attendees: A. Gray, K. Sun, K. Zimmer, J. Lipschutz, P. Yoo, R. Gust, C. Dishman, D. Granados, R. Lindeman, S. Zaman, S. Riley, T. Hayes. Other Attendees: P. Pandey (Celsius), A. Seetharaman (Celsius), J. Fan (Celsius)	0.5	\$450.00	\$225.00
Gust,Ryan Alexander	Senior	19 Jul 2023	External Audit Support	Discussion of payroll items in workpapers for audit support EY Attendees: K. Sun, R. Gust, R. Lindeman, S. Riley	0.7	\$450.00	\$315.00
Gust,Ryan Alexander	Senior	19 Jul 2023	External Audit Support	Continue to review and update the payroll workpaper	2.7	\$450.00	\$1,215.00
Gust,Ryan Alexander	Senior	19 Jul 2023	External Audit Support	Finalize updates and review of payroll workpaper	2.7	\$450.00	\$1,215.00
Gust,Ryan Alexander	Senior	19 Jul 2023	External Audit Support	Review trial balance comparisons to establish version control	0.3	\$450.00	\$135.00
Gust,Ryan Alexander	Senior	19 Jul 2023	External Audit Support	Prepare 2021 revenue recognition workbook	1.0	\$450.00	\$450.00

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Hayes,Taylor C	Manager	19 Jul 2023	External Audit Support	Meeting with client to discuss current status of deliverables and what is needed from client to fulfil tasks. EY Attendees: A. Gray, K. Sun, K. Zimmer, J. Lipschutz, P. Yoo, R. Gust, C. Dishman, D. Granados, R. Lindeman, S. Zaman, S. Riley, T. Hayes. Other Attendees: P. Pandey (Celsius), A. Seetharaman (Celsius), J. Fan (Celsius)	0.5	\$595.00	\$297.50
Hayes,Taylor C	Manager	19 Jul 2023	External Audit Support	Meeting to discuss correspondence with J. Block (Celsius) on plan for leases deliverables such as memos, amortization schedules, and financial statement disclosure workbooks, and to discuss confirmation of entire lease population. EY Attendees: C. Dishman, D. Granados, S. Riley, T. Hayes	0.3	\$595.00	\$178.50
Hayes,Taylor C	Manager	19 Jul 2023	External Audit Support	Final review of fixed asset workpapers and discussion of remaining open items sitting with client. Submit workpapers for partner review EY Attendees: P. Yoo, S. Riley, T. Hayes	0.6	\$595.00	\$357.00
Hayes,Taylor C	Manager	19 Jul 2023	External Audit Support	Determine materiality of Pay Per Last N Shares (PPLNS) / Pay Per Share (PPS) (mining pool operators) revenues in order to confirm whether a separate revenue recognition policy / recognition pattern may be required under Accounting Standards Codification (ASC) 606	3.7	\$595.00	\$2,201.50
Hayes,Taylor C	Manager	19 Jul 2023	External Audit Support	Review of Bitcoin loan repayments to Celsius network related to its US dollar denominated loan	2.1	\$595.00	\$1,249.50
Hill,Jeff	Partner/Principal	19 Jul 2023	External Audit Support	Meeting to discuss mining tax provision activities among EY leadership, Celsius, and Fahrenheit teams. EY Attendees: S. Zaman, J. Hill, E. Harvey, A. Steger, Y. Shwartz. Other Attendees: C. Ferarro (Celsius), J. Block (Celsius), L. Koren (Celsius), D. Block (Fahrenheit)	1.0	\$850.00	\$850.00
Lindeman,Ryan Paul	Senior	19 Jul 2023	External Audit Support	Meeting with client to discuss current status of deliverables and what is needed from client to fulfil tasks. EY Attendees: A. Gray, K. Sun, K. Zimmer, J. Lipschutz, P. Yoo, R. Gust, C. Dishman, D. Granados, R. Lindeman, S. Zaman, S. Riley, T. Hayes. Other Attendees: P. Pandey (Celsius), A. Seetharaman (Celsius), J. Fan (Celsius)	0.5	\$450.00	\$225.00
Lindeman,Ryan Paul	Senior	19 Jul 2023	External Audit Support	Discussion of payroll items in workpapers for audit support EY Attendees: K. Sun, R. Gust, R. Lindeman, S. Riley	0.7	\$450.00	\$315.00
Lindeman,Ryan Paul	Senior	19 Jul 2023	External Audit Support	Creating proposed adjusted journal entries for payroll	3.9	\$450.00	\$1,755.00

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Lipschutz,Jordan D	Manager	19 Jul 2023	External Audit Support	Meeting with client to discuss current status of deliverables and what is needed from client to fulfil tasks. EY Attendees: A. Gray, K. Sun, K. Zimmer, J. Lipschutz, P. Yoo, R. Gust, C. Dishman, D. Granados, R. Lindeman, S. Zaman, S. Riley, T. Hayes. Other Attendees: P. Pandey (Celsius), A. Seetharaman (Celsius), J. Fan (Celsius)	0.5	\$595.00	\$297.50
Lipschutz,Jordan D	Manager	19 Jul 2023	External Audit Support	Updating latest audit support document request list and uploading to SendSafely	1.8	\$595.00	\$1,071.00
Lipschutz,Jordan D	Manager	19 Jul 2023	External Audit Support	Email correspondence with L. Workman (Celsius) and E. Antipas (Celsius) regarding new access requests to SendSafely	0.6	\$595.00	\$357.00
Lipschutz,Jordan D	Manager	19 Jul 2023	External Audit Support	Email correspondence with J. Block (Celsius) regarding audit support documents provided and follow up questions	2.2	\$595.00	\$1,309.00
Lipschutz,Jordan D	Manager	19 Jul 2023	External Audit Support	Draft agenda for leadership call to discuss critical items and risks / issues on the engagement	0.4	\$595.00	\$238.00
MacIntosh,Paul	Parter/Principal	19 Jul 2023	External Audit Support	Executive review of 2022 payroll workbook	0.7	\$850.00	\$595.00
MacIntosh,Paul	Parter/Principal	19 Jul 2023	External Audit Support	Executive review of 2022 prepaid expenses workbook after	0.8	\$850.00	\$680.00
MacIntosh,Paul	Parter/Principal	19 Jul 2023	External Audit Support	Executive review of 2022 prepaid hosting costs workbook following	0.6	\$850.00	\$510.00
Riley,Sean	Senior Manager	19 Jul 2023	External Audit Support	Meeting with client to discuss current status of deliverables and what is needed from client to fulfil tasks. EY Attendees: A. Gray, K. Sun, K. Zimmer, J. Lipschutz, P. Yoo, R. Gust, C. Dishman, D. Granados, R. Lindeman, S. Zaman, S. Riley, T. Hayes. Other Attendees: P. Pandey (Celsius), A. Seetharaman (Celsius), J. Fan (Celsius)	0.5	\$695.00	\$347.50
Riley,Sean	Senior Manager	19 Jul 2023	External Audit Support	Discussion of payroll items in workpapers for audit support EY Attendees: K. Sun, R. Gust, R. Lindeman, S. Riley	0.7	\$695.00	\$486.50
Riley,Sean	Senior Manager	19 Jul 2023	External Audit Support	Meeting to discuss correspondence with J. Block (Celsius) on plan for leases deliverables such as memos, amortization schedules, and financial statement disclosure workbooks, and to discuss confirmation of entire lease population. EY Attendees: C. Dishman, D. Granados, S. Riley, T. Hayes	0.3	\$695.00	\$208.50
Riley,Sean	Senior Manager	19 Jul 2023	External Audit Support	Final review of fixed asset workpapers and discussion of remaining open items sitting with client. Submit workpapers for partner review EY Attendees: P. Yoo, S. Riley, T. Hayes	0.6	\$695.00	\$417.00
Riley,Sean	Senior Manager	19 Jul 2023	External Audit Support	Secondary review of 2022 other receivables workbook.	2.4	\$695.00	\$1,668.00
Riley,Sean	Senior Manager	19 Jul 2023	External Audit Support	Secondary review of Q1 2022 fixed assets workbook.	1.8	\$695.00	\$1,251.00

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Riley,Sean	Senior Manager	19 Jul 2023	External Audit Support	Secondary review of Q2 2022 fixed assets workbook.	1.6	\$695.00	\$1,112.00
Steger,Adam Elliot	Senior Manager	19 Jul 2023	External Audit Support	Meeting to discuss mining tax provision activities among EY leadership, Celsius, and Fahrenheit teams. EY Attendees: S. Zaman, J. Hill, E. Harvey, A. Steger, Y. Shwartz. Other Attendees: C. Ferarro (Celsius), J. Block (Celsius), L. Koren (Celsius), D. Block (Fahrenheit)	1.0	\$695.00	\$695.00
Sun,Kaiyang	Senior Manager	19 Jul 2023	External Audit Support	Meeting with client to discuss current status of deliverables and what is needed from client to fulfil tasks. EY Attendees: A. Gray, K. Sun, K. Zimmer, J. Lipschutz, P. Yoo, R. Gust, C. Dishman, D. Granados, R. Lindeman, S. Zaman, S. Riley, T. Hayes. Other Attendees: P. Pandey (Celsius), A. Seetharaman (Celsius), J. Fan (Celsius)	0.5	\$695.00	\$347.50
Sun,Kaiyang	Senior Manager	19 Jul 2023	External Audit Support	Discussion of payroll items in workpapers for audit support EY Attendees: K. Sun, R. Gust, R. Lindeman, S. Riley	0.7	\$695.00	\$486.50
Sun,Kaiyang	Senior Manager	19 Jul 2023	External Audit Support	Reviewed audit readiness workpapers to prepare for client meetings	1.4	\$695.00	\$973.00
Yoo,Patrick	Senior	19 Jul 2023	External Audit Support	Meeting with client to discuss current status of deliverables and what is needed from client to fulfil tasks. EY Attendees: A. Gray, K. Sun, K. Zimmer, J. Lipschutz, P. Yoo, R. Gust, C. Dishman, D. Granados, R. Lindeman, S. Zaman, S. Riley, T. Hayes. Other Attendees: P. Pandey (Celsius), A. Seetharaman (Celsius), J. Fan (Celsius)	0.5	\$450.00	\$225.00
Yoo,Patrick	Senior	19 Jul 2023	External Audit Support	Final review of fixed asset workpapers and discussion of remaining open items with Celsius EY Attendees: P. Yoo, S. Riley, T. Hayes	0.6	\$450.00	\$270.00
Yoo,Patrick	Senior	19 Jul 2023	External Audit Support	Review annual depreciation workbook after managerial review, making requested updates and also checking to see if client uploaded any new support for open items. If not, kept on open items list	0.4	\$450.00	\$180.00
Yoo,Patrick	Senior	19 Jul 2023	External Audit Support	Review Q1 fixed asset workpaper after senior managerial review, making requested updates and also checking to see if client uploaded any new support for open items. If not, kept on open items list. Afterwards, sent to partner for review	0.6	\$450.00	\$270.00
Yoo,Patrick	Senior	19 Jul 2023	External Audit Support	Review Q2 fixed asset workpaper after senior managerial review, making requested updates and also checking to see if client uploaded any new support for open items. If not, kept on open items list. Afterwards, sent to partner for review	0.6	\$450.00	\$270.00
Yoo,Patrick	Senior	19 Jul 2023	External Audit Support	Review Q3 fixed asset workpaper after senior managerial review, making requested updates and also checking to see if client uploaded any new support for open items. If not, kept on open items list. Afterwards, sent to partner for review	0.6	\$450.00	\$270.00

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Yoo,Patrick	Senior	19 Jul 2023	External Audit Support	Review Q4 fixed asset workpaper after senior managerial review, making requested updates and also checking to see if client uploaded any new support for open items. If not, kept on open items list. Afterwards, sent to partner for review	0.6	\$450.00	\$270.00
Yoo,Patrick	Senior	19 Jul 2023	External Audit Support	Review prepaid expenses after managerial review, making requested updates and also checking to see if client uploaded any new support for open items. If not, kept on open items list	0.6	\$450.00	\$270.00
Yoo,Patrick	Senior	19 Jul 2023	External Audit Support	Review prepaid hosting fees after managerial review, making requested updates and also checking to see if client uploaded any new support for open items. If not, kept on open items list	0.7	\$450.00	\$315.00
Yoo,Patrick	Senior	19 Jul 2023	External Audit Support	Review other receivables after managerial review, making requested updates and also checking to see if client uploaded any new support for open items. If not, kept on open items list	0.3	\$450.00	\$135.00
Yoo,Patrick	Senior	19 Jul 2023	External Audit Support	Analyze new uploaded SendSafely support provided by Pratibha P. and Jenny F.	3.5	\$450.00	\$1,575.00
Zaman,Sabina	Partner/Principal	19 Jul 2023	External Audit Support	Meeting with client to discuss current status of deliverables and what is needed from client to fulfil tasks. EY Attendees: A. Gray, K. Sun, K. Zimmer, J. Lipschutz, P. Yoo, R. Gust, C. Dishman, D. Granados, R. Lindeman, S. Zaman, S. Riley, T. Hayes. Other Attendees: P. Pandey (Celsius), A. Seetharaman (Celsius), J. Fan (Celsius)	0.5	\$850.00	\$425.00
Zaman, Sabina	Partner/Principal	19 Jul 2023	External Audit Support	Meeting to discuss mining tax provision activities among EY leadership, Celsius, and Fahrenheit teams. EY Attendees: S. Zaman, J. Hill, E. Harvey, A. Steger, Y. Shwartz. Other Attendees: C. Ferarro (Celsius), J. Block (Celsius), L. Koren (Celsius), D. Block (Fahrenheit)	1.0	\$850.00	\$850.00
Zaman, Sabina	Partner/Principal	19 Jul 2023	External Audit Support	Executive review of internal leadership deck prior to meeting with EY leadership to discuss updates to status report	2.6	\$850.00	\$2,210.00
Zimmer,Kristin	Manager	19 Jul 2023	External Audit Support	Meeting with client to discuss current status of deliverables and what is needed from client to fulfil tasks. EY Attendees: A. Gray, K. Sun, K. Zimmer, J. Lipschutz, P. Yoo, R. Gust, C. Dishman, D. Granados, R. Lindeman, S. Zaman, S. Riley, T. Hayes. Other Attendees: P. Pandey (Celsius), A. Seetharaman (Celsius), J. Fan (Celsius)	0.5	\$595.00	\$297.50
Barda,Eli	Partner/Principal	20 Jul 2023	External Audit Support	Detail review of the 2021 financial statements and revisiting audit working papers in relation with the 2021 audit as a preparation for discussion with successor auditors	2.3	\$850.00	\$1,955.00
Beattie,Steve	Partner/Principal	20 Jul 2023	External Audit Support	Meeting to discuss progression of timeline with EY leadership prior to presenting discussed current status of engagement to J. Block (Celsius). EY Attendees: E. Harvey, J. Hill, J. Lipschutz, S. Zaman, S. Riley, Y. Shwartz, S. Beattie	1.0	\$850.00	\$850.00

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Dishman,Carly	Manager	20 Jul 2023	External Audit Support	Review revised amortization schedule adding impact of Rebel lease to support calculation of lease liability and ROU asset	1.9	\$595.00	\$1,130.50
Dishman,Carly	Manager	20 Jul 2023	External Audit Support	Review power purchase agreement between client and Constellation NewEnergy (Day 2)	2.3	\$595.00	\$1,368.50
Dishman,Carly	Manager	20 Jul 2023	External Audit Support	Review accounting memorandum documenting accounting treatment for power purchase agreement between client and Constellation NewEnergy (part 1)	3.1	\$595.00	\$1,844.50
Granados,Dariana	Staff	20 Jul 2023	External Audit Support	Draft amortization schedule for Stiles Data Center lease for preparation of the leases amortization schedules workbook. (Day 2)	2.4	\$295.00	\$708.00
Granados,Dariana	Staff	20 Jul 2023	External Audit Support	Review power purchase agreement between client and Constellation NewEnergy and Prepare related accounting memorandum. (Day 2)	2.2	\$295.00	\$649.00
Granados,Dariana	Staff	20 Jul 2023	External Audit Support	Prepare supporting financial statement disclosures workbook as of year-end 2022 for client's existing leases. (Day 1)	0.8	\$295.00	\$236.00
Gust,Ryan Alexander	Senior	20 Jul 2023	External Audit Support	Prepare for Payroll meeting with Celsius team later today	0.5	\$450.00	\$225.00
Gust,Ryan Alexander	Senior	20 Jul 2023	External Audit Support	Update payroll file based on discussion with management	3.9	\$450.00	\$1,755.00
Hayes,Taylor C	Manager	20 Jul 2023	External Audit Support	Meeting to discuss gameplan and strategy to prepare FY 2022 revenue workbook EY Attendees: P. Yoo, T. Hayes	1.2	\$595.00	\$714.00
Hayes,Taylor C	Manager	20 Jul 2023	External Audit Support	Meeting to discuss final review of prepaids before submitting for partner review as well as discuss gameplan/strategy for other financial statement areas (revenue, expenses, other payables, etc) EY Attendees: P. Yoo, S. Riley, T. Hayes	1.1	\$595.00	\$654.50
Hayes,Taylor C	Manager	20 Jul 2023	External Audit Support	Review of Bitmain coupons and determination of applicable accounting treatment, which included accounting research of authoritative and interpretive guidance, as well as research of peer company 10-k filings	2.8	\$595.00	\$1,666.00
Hayes,Taylor C	Manager	20 Jul 2023	External Audit Support	Review of client provided bitmain coupons supporting files	0.7	\$595.00	\$416.50
Hayes,Taylor C	Manager	20 Jul 2023	External Audit Support	Review of Bitmain coupons (contractual language) and related purchase agreements from which the coupons were obtained from	1.7	\$595.00	\$1,011.50
Hayes,Taylor C	Manager	20 Jul 2023	External Audit Support	Review of Mothership PPAs for FY22 / FY23 to determine whether PPAs constitute a derivative	0.8	\$595.00	\$476.00
Hayes,Taylor C	Manager	20 Jul 2023	External Audit Support	Review of Constellation PPA for FY22 to determine whether PPA constitutes a derivative	0.6	\$595.00	\$357.00
Hill,Jeff	Partner/Principal	20 Jul 2023	External Audit Support	Meeting to discuss progression of timeline with EY leadership prior to presenting discussed current status of engagement to J. Block (Celsius). EY Attendees: E. Harvey, J. Hill, J. Lipschutz, S. Zaman, S. Riley, Y. Schwartz, S. Beattie	1.0	\$850.00	\$850.00
Lindeman,Ryan Paul	Senior	20 Jul 2023	External Audit Support	Compile information on mining pools for revenue recognition purposes	0.8	\$450.00	\$360.00

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Lindeman,Ryan Paul	Senior	20 Jul 2023	External Audit Support	Adding Israel CEO pay to payroll file and adjusting for foreign currency translation	3.4	\$450.00	\$1,530.00
Lindeman,Ryan Paul	Senior	20 Jul 2023	External Audit Support	Prepare Journal Entries for CEO pay/ adjusting quarterly entries	1.8	\$450.00	\$810.00
Lipschutz,Jordan D	Manager	20 Jul 2023	External Audit Support	Reviewed client status deck including progress to-date, and other important items for client items critical items for prior to reporting progress to-date on project deliverables to J. Block (Celsius) for his review. EY Attendees: J. Lipschutz, S. Zaman, S. Riley	0.5	\$595.00	\$297.50
Lipschutz,Jordan D	Manager	20 Jul 2023	External Audit Support	Meeting to discuss progression of timeline with EY leadership prior to presenting discussed current status of engagement to J. Block (Celsius). EY Attendees: E. Harvey, J. Hill, J. Lipschutz, S. Zaman, S. Riley, Y. Schwartz, S. Beattie	1.0	\$595.00	\$595.00
MacIntosh,Paul	Parter/Principal	20 Jul 2023	External Audit Support	Executive review of 2022 other receivables workbook	0.9	\$850.00	\$765.00
MacIntosh,Paul	Parter/Principal	20 Jul 2023	External Audit Support	Executive review of Q1 2022 fixed assets workbook following	0.7	\$850.00	\$595.00
MacIntosh,Paul	Parter/Principal	20 Jul 2023	External Audit Support	Executive review of Q2 2022 fixed assets workbook following	1.4	\$850.00	\$1,190.00
MacIntosh,Paul	Parter/Principal	20 Jul 2023	External Audit Support	Executive review of Q3 2022 fixed assets workbook after secondary	1.2	\$850.00	\$1,020.00
MacIntosh,Paul	Parter/Principal	20 Jul 2023	External Audit Support	Executive review of Q4 2022 fixed assets workbook following	1.7	\$850.00	\$1,445.00
MacIntosh,Paul	Parter/Principal	20 Jul 2023	External Audit Support	Executive review of FY 2022 fixed assets workbook folling	0.9	\$850.00	\$765.00
Riley,Sean	Senior Manager	20 Jul 2023	External Audit Support	Meeting to discuss approach for reporting progress to-date on project deliverables to J. Block (Celsius) for his review t. EY Attendees: J. Lipschutz, S. Zaman, S. Riley	0.5	\$695.00	\$347.50
Riley,Sean	Senior Manager	20 Jul 2023	External Audit Support	Meeting to discuss progression of timeline with EY leadership prior to presenting discussed current status of engagement to J. Block (Celsius). EY Attendees: E. Harvey, J. Hill, J. Lipschutz, S. Zaman, S. Riley, Y. Schwartz, S. Beattie	1.0	\$695.00	\$695.00
Riley,Sean	Senior Manager	20 Jul 2023	External Audit Support	Meeting to discuss final review of prepaids before submitting for partner review as well as discuss gameplan/strategy for other financial statement areas (revenue, expenses, other payables, etc) EY Attendees: P. Yoo, S. Riley, T. Hayes	1.1	\$695.00	\$764.50
Riley,Sean	Senior Manager	20 Jul 2023	External Audit Support	Secondary review of Q3 2022 fixed assets workbook.	1.4	\$695.00	\$973.00
Riley,Sean	Senior Manager	20 Jul 2023	External Audit Support	Secondary review of Q4 2022 fixed assets workbook.	1.3	\$695.00	\$903.50
Riley,Sean	Senior Manager	20 Jul 2023	External Audit Support	Secondary review of FY 2022 fixed assets workbook.	0.6	\$695.00	\$417.00

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Riley,Sean	Senior Manager	20 Jul 2023	External Audit Support	Secondary review of 2022 debt workbook.	1.7	\$695.00	\$1,181.50
Sun,Kaiyang	Senior Manager	20 Jul 2023	External Audit Support	Investigated journal entries booked for payroll for fiscal year 2022	2.6	\$695.00	\$1,807.00
Yoo,Patrick	Senior	20 Jul 2023	External Audit Support	Meeting to discuss gameplan and strategy to prepare FY 2022 revenue workbook EY Attendees: P. Yoo, T. Hayes	1.2	\$450.00	\$540.00
Yoo,Patrick	Senior	20 Jul 2023	External Audit Support	Meeting to discuss final review of prepaids before submitting for partner review as well as discuss gameplan/strategy for other financial statement areas (revenue, expenses, other payables, etc) EY Attendees: P. Yoo, S. Riley, T. Hayes	1.1	\$450.00	\$495.00
Yoo,Patrick	Senior	20 Jul 2023	External Audit Support	Review prepaid expenses workpaper after senior managerial review, making requested updates and also checking to see if client uploaded any new support for open items. If not, kept on open items list. Afterwards, sent to partner for review	0.3	\$450.00	\$135.00
Yoo,Patrick	Senior	20 Jul 2023	External Audit Support	Review prepaid hosting fees workpaper after senior managerial review, making requested updates and also checking to see if client uploaded any new support for open items. If not, kept on open items list. Afterwards, sent to partner for review	0.4	\$450.00	\$180.00
Yoo,Patrick	Senior	20 Jul 2023	External Audit Support	Review other receivables workpaper after senior managerial review, making requested updates and also checking to see if client uploaded any new support for open items. If not, kept on open items list. Afterwards, sent to partner for review	0.2	\$450.00	\$90.00
Yoo,Patrick	Senior	20 Jul 2023	External Audit Support	Review FY 2022 mining pool operator agreements with Foundry and Titan	0.7	\$450.00	\$315.00
Yoo,Patrick	Senior	20 Jul 2023	External Audit Support	Begin to go through FY 2022 revenue workbook provided by Pratibha P. and Jenny F.	3.9	\$450.00	\$1,755.00
Yoo,Patrick	Senior	20 Jul 2023	External Audit Support	Perform recalculation of FY 2022 balance using revenue workbook provided by Pratibha P. and Jenny F.	1.2	\$450.00	\$540.00
Zaman,Sabina	Partner/Principal	20 Jul 2023	External Audit Support	Meeting to discuss approach for reporting progress to-date on project deliverables to J. Block (Celsius) for his review t. EY Attendees: J. Lipschutz, S. Zaman, S. Riley	0.5	\$850.00	\$425.00
Zaman,Sabina	Partner/Principal	20 Jul 2023	External Audit Support	Meeting to discuss progression of timeline with EY leadership prior to presenting discussed current status of engagement to J. Block (Celsius). EY Attendees: E. Harvey, J. Hill, J. Lipschutz, S. Zaman, S. Riley, Y. Schwartz, S. Beattie	1.0	\$850.00	\$850.00
Deravin,Susan	Senior Manager	21 Jul 2023	External Audit Support	Meeting to discuss potential accounting rules should be applied pre/post bankruptcy petition. EY Attendees: K. Sun, S. Riley, S. Deravin, L. Holliday, S. Zaman	0.4	\$695.00	\$278.00

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Dishman,Carly	Manager	21 Jul 2023	External Audit Support	Meeting with EY and Celsius to discuss status agenda and supporting documentation required from Celsius. EY Attendees: A. Gray, J. Lipschutz, R. Lindeman, R. Gust, P. Yoo, S. Riley, K. Sun, C. Dishman, D. Granados, K. Zimmer, R. Simpson, T. Hayes. Other Attendees: J. Fan (Celsius) P. Pandey (Celsius)	0.6	\$595.00	\$357.00
Dishman,Carly	Manager	21 Jul 2023	External Audit Support	Review accounting memorandum documenting accounting treatment for power purchase agreement between client and Constellation NewEnergy (part 2)	2.3	\$595.00	\$1,368.50
Dishman,Carly	Manager	21 Jul 2023	External Audit Support	Review supporting financial statement disclosures workbook as of year-end 2022 for client's existing leases. (part 1)	2.6	\$595.00	\$1,547.00
Granados,Dariana	Staff	21 Jul 2023	External Audit Support	Meeting with EY and Celsius to discuss status agenda and supporting documentation required from Celsius. EY Attendees: A. Gray, J. Lipschutz, R. Lindeman, R. Gust, P. Yoo, S. Riley, K. Sun, C. Dishman, D. Granados, K. Zimmer, R. Simpson, T. Hayes. Other Attendees: J. Fan (Celsius) P. Pandey (Celsius)	0.6	\$295.00	\$177.00
Granados,Dariana	Staff	21 Jul 2023	External Audit Support	Prepare supporting financial statement disclosures workbook as of year-end 2022 for client's existing leases. (Day 2)	3.3	\$295.00	\$973.50
Granados,Dariana	Staff	21 Jul 2023	External Audit Support	Prepare yearly leases amortization schedules workbook for client's operating leases.	1.4	\$295.00	\$413.00
Gray,Amaya	Staff	21 Jul 2023	External Audit Support	Meeting to review external finance standing call and status report decks prior to J. Block (Celsius) review EY Attendees: J. Lipschutz, A. Gray, S. Riley	0.9	\$295.00	\$265.50
Gray,Amaya	Staff	21 Jul 2023	External Audit Support	Meeting with EY and Celsius to discuss status agenda and supporting documentation required from Celsius. EY Attendees: A. Gray, J. Lipschutz, R. Lindeman, R. Gust, P. Yoo, S. Riley, K. Sun, C. Dishman, D. Granados, K. Zimmer, R. Simpson, T. Hayes. Other Attendees: J. Fan (Celsius) P. Pandey (Celsius)	0.6	\$295.00	\$177.00
Gray,Amaya	Staff	21 Jul 2023	External Audit Support	Draft Status agenda and status report deck simultaneously to prepare for status agenda and status call report meetings with Celsius	3.3	\$295.00	\$973.50
Gray,Amaya	Staff	21 Jul 2023	External Audit Support	Updating status report deck to prepare for status call with Celsius next week	1.2	\$295.00	\$354.00
Gust,Ryan Alexander	Senior	21 Jul 2023	External Audit Support	Meeting with EY and Celsius to discuss status agenda and supporting documentation required from Celsius. EY Attendees: A. Gray, J. Lipschutz, R. Lindeman, R. Gust, P. Yoo, S. Riley, K. Sun, C. Dishman, D. Granados, K. Zimmer, R. Simpson, T. Hayes. Other Attendees: J. Fan (Celsius) P. Pandey (Celsius)	0.6	\$450.00	\$270.00
Gust,Ryan Alexander	Senior	21 Jul 2023	External Audit Support	Discuss revenue recognition for audit support and how we are building the workpapers EY Attendees: R. Gust, R. Lindeman, T. Hayes	0.8	\$450.00	\$360.00
Gust,Ryan Alexander	Senior	21 Jul 2023	External Audit Support	Continued to update the payroll workbook based on discussion with management	1.2	\$450.00	\$540.00

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Gust,Ryan Alexander	Senior	21 Jul 2023	External Audit Support	Review the cash reconciliation workbook	0.3	\$450.00	\$135.00
Hayes,Taylor C	Manager	21 Jul 2023	External Audit Support	Meeting with EY and Celsius to discuss status agenda and supporting documentation required from Celsius. EY Attendees: A. Gray, J. Lipschutz, R. Lindeman, R. Gust, P. Yoo, S. Riley, K. Sun, C. Dishman, D. Granados, K. Zimmer, R. Simpson, T. Hayes. Other Attendees: J. Fan (Celsius) P. Pandey (Celsius)	0.6	\$595.00	\$357.00
Hayes,Taylor C	Manager	21 Jul 2023	External Audit Support	Discuss revenue recognition for audit support and how we are building the workpapers EY Attendees: R. Gust, R. Lindeman, T. Hayes	0.8	\$595.00	\$476.00
Hayes,Taylor C	Manager	21 Jul 2023	External Audit Support	Review of EY prepared FY22 revenue calculation derived from BTC mining	2.3	\$595.00	\$1,368.50
Hayes,Taylor C	Manager	21 Jul 2023	External Audit Support	Vouching of blockchain transactions within FY22 revenue workbook to confirm receipt of BTC from pool operator	0.7	\$595.00	\$416.50
Hayes,Taylor C	Manager	21 Jul 2023	External Audit Support	Sample testing of daily BTC prices used in FY22 revenue workbook to confirm accuracy of pricing utilized	0.4	\$595.00	\$238.00
Hayes,Taylor C	Manager	21 Jul 2023	External Audit Support	Update open item listing for questions related to bitmain coupons, revenue recognition, and advanced payments	0.3	\$595.00	\$178.50
Hayes,Taylor C	Manager	21 Jul 2023	External Audit Support	Preview 2022 impairment analysis workbook to assess how to prepare/present	0.6	\$595.00	\$357.00
Hayes,Taylor C	Manager	21 Jul 2023	External Audit Support	Preview 2022 energy expenses workbook to assess how to prepare/present	0.2	\$595.00	\$119.00
Hayes,Taylor C	Manager	21 Jul 2023	External Audit Support	Preview 2022 insurance analysis workbook to assess how to prepare/present	0.3	\$595.00	\$178.50
Hayes,Taylor C	Manager	21 Jul 2023	External Audit Support	Review of previously filed Celsius S-1 FS disclosures to confirm whether accounting policy disclosures align with initial analysis performed by EY across leases, revenue recognition, and digital assets	1.7	\$595.00	\$1,011.50
Holliday,Lindsay Rose	Executive Director	21 Jul 2023	External Audit Support	Meeting to discuss potential accounting rules should be applied pre/post bankruptcy petition. EY Attendees: K. Sun, S. Riley, S. Deravin, L. Holliday, S. Zaman	0.4	\$850.00	\$340.00
Lindeman,Ryan Paul	Senior	21 Jul 2023	External Audit Support	Meeting with EY and Celsius to discuss status agenda and supporting documentation required from Celsius. EY Attendees: A. Gray, J. Lipschutz, R. Lindeman, R. Gust, P. Yoo, S. Riley, K. Sun, C. Dishman, D. Granados, K. Zimmer, R. Simpson, T. Hayes. Other Attendees: J. Fan (Celsius) P. Pandey (Celsius)	0.6	\$450.00	\$270.00
Lindeman,Ryan Paul	Senior	21 Jul 2023	External Audit Support	Discuss revenue recognition for audit support and how we are building the workpapers EY Attendees: R. Gust, R. Lindeman, T. Hayes	0.8	\$450.00	\$360.00
Lindeman,Ryan Paul	Senior	21 Jul 2023	External Audit Support	Built out cash reconciliation for Q1-Q4 2022	3.8	\$450.00	\$1,710.00

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Lipschutz,Jordan D	Manager	21 Jul 2023	External Audit Support	Meeting to review external status report deck prior to J. Block (Celsius) review EY Attendees: J. Lipschutz, A. Gray, S. Riley	0.9	\$595.00	\$535.50
Lipschutz,Jordan D	Manager	21 Jul 2023	External Audit Support	Meeting with EY and Celsius to discuss status agenda and supporting documentation required from Celsius. EY Attendees: A. Gray, J. Lipschutz, R. Lindeman, R. Gust, P. Yoo, S. Riley, K. Sun, C. Dishman, D. Granados, K. Zimmer, R. Simpson, T. Hayes. Other Attendees: J. Fan (Celsius) P. Pandey (Celsius)	0.6	\$595.00	\$357.00
Lipschutz,Jordan D	Manager	21 Jul 2023	External Audit Support	Meeting to discuss the preparation of the "status update" deck to present to Celsius on Monday morning EY Attendees: J. Lipschutz, K. Sun, S. Zaman, S. Riley	0.4	\$595.00	\$238.00
Lipschutz,Jordan D	Manager	21 Jul 2023	External Audit Support	Draft agenda / updates for finance standing meeting with Celsius	2.1	\$595.00	\$1,249.50
Lipschutz,Jordan D	Manager	21 Jul 2023	External Audit Support	Draft status deck for review with J. Block (Celsius) regarding progress and risks / issues on the project deliverables	3.3	\$595.00	\$1,963.50
Lipschutz,Jordan D	Manager	21 Jul 2023	External Audit Support	Update and load the latest open items tracker to SendSafely	0.2	\$595.00	\$119.00
MacIntosh,Paul	Parter/Principal	21 Jul 2023	External Audit Support	Executive review of 2022 debt workbook.	1.2	\$850.00	\$1,020.00
MacIntosh,Paul	Parter/Principal	21 Jul 2023	External Audit Support	Executive review of 2022 leases workbook	1.3	\$850.00	\$1,105.00
Riley,Sean	Senior Manager	21 Jul 2023	External Audit Support	Meeting to discuss potential accounting rules should be applied pre/post bankruptcy petition. EY Attendees: K. Sun, S. Riley, S. Deravin, L. Holliday, S. Zaman	0.4	\$695.00	\$278.00
Riley,Sean	Senior Manager	21 Jul 2023	External Audit Support	Meeting to review external status report deck prior to J. Block (Celsius) review EY Attendees: J. Lipschutz, A. Gray, S. Riley	0.9	\$695.00	\$625.50
Riley,Sean	Senior Manager	21 Jul 2023	External Audit Support	Meeting with EY and Celsius to discuss status agenda and supporting documentation required from Celsius. EY Attendees: A. Gray, J. Lipschutz, R. Lindeman, R. Gust, P. Yoo, S. Riley, K. Sun, C. Dishman, D. Granados, K. Zimmer, R. Simpson, T. Hayes. Other Attendees: J. Fan (Celsius) P. Pandey (Celsius)	0.6	\$695.00	\$417.00
Riley,Sean	Senior Manager	21 Jul 2023	External Audit Support	Meeting to discuss the preparation of the "status update" deck to present to Celsius on Monday morning EY Attendees: J. Lipschutz, K. Sun, S. Zaman, S. Riley	0.4	\$695.00	\$278.00
Riley,Sean	Senior Manager	21 Jul 2023	External Audit Support	Secondary review of 2022 leases workbook (i.e., adoption of ASC 842 accounting guidance).	2.8	\$695.00	\$1,946.00
Riley,Sean	Senior Manager	21 Jul 2023	External Audit Support	Review of 2022 digital asset support provided by the client.	1.2	\$695.00	\$834.00

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Simpson,Rhett Everett	Senior	21 Jul 2023	External Audit Support	Meeting with EY and Celsius to discuss status agenda and supporting documentation required from Celsius. EY Attendees: A. Gray, J. Lipschutz, R. Lindeman, R. Gust, P. Yoo, S. Riley, K. Sun, C. Dishman, D. Granados, K. Zimmer, R. Simpson, T. Hayes. Other Attendees: J. Fan (Celsius) P. Pandey (Celsius)	0.6	\$450.00	\$270.00
Sun,Kaiyang	Senior Manager	21 Jul 2023	External Audit Support	Meeting to discuss potential accounting rules should be applied pre/post bankruptcy petition. EY Attendees: K. Sun, S. Riley, S. Deravin, L. Holliday, S. Zaman	0.4	\$695.00	\$278.00
Sun,Kaiyang	Senior Manager	21 Jul 2023	External Audit Support	Meeting with EY and Celsius to discuss status agenda and supporting documentation required from Celsius. EY Attendees: A. Gray, J. Lipschutz, R. Lindeman, R. Gust, P. Yoo, S. Riley, K. Sun, C. Dishman, D. Granados, K. Zimmer, R. Simpson, T. Hayes. Other Attendees: J. Fan (Celsius) P. Pandey (Celsius)	0.6	\$695.00	\$417.00
Sun,Kaiyang	Senior Manager	21 Jul 2023	External Audit Support	Meeting to discuss the preparation of the "status update" deck to present to Celsius on Monday morning EY Attendees: J. Lipschutz, K. Sun, S. Zaman, S. Riley	0.4	\$695.00	\$278.00
Sun,Kaiyang	Senior Manager	21 Jul 2023	External Audit Support	Researched bankruptcy guidance and considered impacts to audit readiness / financial statements work	2.6	\$695.00	\$1,807.00
Yoo,Patrick	Senior	21 Jul 2023	External Audit Support	Meeting with EY and Celsius to discuss status agenda and supporting documentation required from Celsius. EY Attendees: A. Gray, J. Lipschutz, R. Lindeman, R. Gust, P. Yoo, S. Riley, K. Sun, C. Dishman, D. Granados, K. Zimmer, R. Simpson, T. Hayes. Other Attendees: J. Fan (Celsius) P. Pandey (Celsius)	0.6	\$450.00	\$270.00
Yoo,Patrick	Senior	21 Jul 2023	External Audit Support	Preview 2022 impairment analysis workbook to assess how to prepare/present	0.4	\$450.00	\$180.00
Yoo,Patrick	Senior	21 Jul 2023	External Audit Support	Begin preparation of 2022 impairment analysis workbook	3.7	\$450.00	\$1,665.00
Yoo,Patrick	Senior	21 Jul 2023	External Audit Support	Preview 2022 energy expenses workbook to assess how to prepare/present	0.7	\$450.00	\$315.00
Yoo,Patrick	Senior	21 Jul 2023	External Audit Support	Preview 2022 insurance analysis workbook to assess how to prepare/present	0.6	\$450.00	\$270.00
Zaman,Sabina	Partner/Principal	21 Jul 2023	External Audit Support	Meeting to discuss potential accounting rules should be applied pre/post bankruptcy petition. EY Attendees: K. Sun, S. Riley, S. Deravin, L. Holliday, S. Zaman	0.4	\$850.00	\$340.00
Zaman,Sabina	Partner/Principal	21 Jul 2023	External Audit Support	Meeting to discuss the preparation of the "status update" deck to present to Celsius on Monday morning EY Attendees: J. Lipschutz, K. Sun, S. Zaman, S. Riley	0.4	\$850.00	\$340.00
Zaman, Sabina	Partner/Principal	21 Jul 2023	External Audit Support	Review status report deck prior to sharing with J. Block (Celsius)	2.3	\$850.00	\$1,955.00

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Zimmer,Kristin	Manager	21 Jul 2023	External Audit Support	Meeting with EY and Celsius to discuss status agenda and supporting documentation required from Celsius. EY Attendees: A. Gray, J. Lipschutz, R. Lindeman, R. Gust, P. Yoo, S. Riley, K. Sun, C. Dishman, D. Granados, K. Zimmer, R. Simpson, T. Hayes. Other Attendees: J. Fan (Celsius) P. Pandey (Celsius)	0.6	\$595.00	\$357.00
Granados,Dariana	Staff	23 Jul 2023	External Audit Support	Building ASC Topic 842 (Leases) analysis workbook for documentation of accounting roadmap, policy elections, and assessment of lease terms of the client's leasing population. (Day 1)	2.6	\$295.00	\$767.00
Shimoni,Avri	Senior Manager	23 Jul 2023	External Audit Support	Detail review of the 2021 financial statements and revisiting audit working papers in relation with the 2021 audit as a preparation for discussion with successor auditors	2.0	\$695.00	\$1,390.00
Beattie,Steve	Partner/Principal	24 Jul 2023	External Audit Support	Meeting with EY leadership to discuss overall progression of Celsius engagement and detailed timeline view EY Attendees: S. Zaman, S. Riley, S. Beattie, T. Caruso	0.5	\$850.00	\$425.00
Caruso,Thierry	Partner/Principal	24 Jul 2023	External Audit Support	Meeting with EY leadership to discuss overall progression of Celsius engagement and detailed timeline view EY Attendees: S. Zaman, S. Riley, S. Beattie, T. Caruso	0.5	\$850.00	\$425.00
Caruso,Thierry	Partner/Principal	24 Jul 2023	External Audit Support	Meeting with EY leadership to discuss transaction structure around Celsius engagement EY Attendees: S. Zaman, T. Caruso, D. Helwing, K. Sun, S. Deravin, S. Riley, D. Horn, B. Suarez	0.6	\$850.00	\$510.00
Dishman,Carly	Manager	24 Jul 2023	External Audit Support	Meeting to discuss with subject matter advisors the accounting for derivative treatment of power purchase agreements and their features in relation to the Client's contracts with Constellation NewEnergy and Mothership Energy. Team discussed specific questions arising from the contracts' terms that will aid in drafting of accounting memorandums. EY Attendees: C. Dishman, D. Granados, N. Roth, S. Riley, T. Hayes	0.5	\$595.00	\$297.50
Dishman,Carly	Manager	24 Jul 2023	External Audit Support	Review and finalize template for lease accounting matrix to document lease agreement terms and policy elections	2.4	\$595.00	\$1,428.00
Dishman,Carly	Manager	24 Jul 2023	External Audit Support	Document lease agreement terms for land leases (Rebel and Stiles) in the lease accounting matrix	2.6	\$595.00	\$1,547.00
Dishman,Carly	Manager	24 Jul 2023	External Audit Support	Gather questions for client related to land leases to discuss in bi-weekly meeting	0.4	\$595.00	\$238.00
Granados,Dariana	Staff	24 Jul 2023	External Audit Support	Meeting to discuss with subject matter advisors the accounting for derivative treatment of power purchase agreements and their features in relation to the Client's contracts with Constellation NewEnergy and Mothership Energy. Team discussed specific questions arising from the contracts' terms that will aid in drafting of accounting memorandums. EY Attendees: A. Soures, C. Dishman, D. Granados, N. Roth, S. Riley, T. Hayes	0.5	\$295.00	\$147.50

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Granados,Dariana	Staff	24 Jul 2023	External Audit Support	Building Accounting Standards Codification (ASC) Topic 842 (Leases) analysis workbook for documentation of accounting roadmap, policy elections, and assessment of lease terms of the client's leasing population. (Day 2)	1.6	\$295.00	\$472.00
Granados,Dariana	Staff	24 Jul 2023	External Audit Support	Prepare supporting financial statement disclosures workbook as of year-end 2022 for client's existing leases. (Day 3)	4.7	\$295.00	\$1,386.50
Granados,Dariana	Staff	24 Jul 2023	External Audit Support	Reviewing client's hosting arrangements for evaluation of embedded leases. (Day 1)	1.8	\$295.00	\$531.00
Gray,Amaya	Staff	24 Jul 2023	External Audit Support	Meeting to discuss weekly status update with Celsius and to coordinate on what documents are needed to manage timeline of tasks and deliverables. EY Attendees: A. Steger, A. Gray, J. Hill, J. Lipschutz, K. Sun, S. Zaman, S. Riley, T. Hayes. Other Attendees: A. Seetharaman (Celsius), J. Fan (Celsius), J. Block (Celsius)	0.5	\$295.00	\$147.50
Gray,Amaya	Staff	24 Jul 2023	External Audit Support	Adjusting weekly status report deck that will be presented to Celsius	1.3	\$295.00	\$383.50
Gust,Ryan Alexander	Senior	24 Jul 2023	External Audit Support	Review payroll workpaper and possible proposed journal entries (JE). EY Attendees: R. Gust, K. Sun, S. Riley	0.5	\$450.00	\$225.00
Gust,Ryan Alexander	Senior	24 Jul 2023	External Audit Support	Meeting to discuss the journal entries for payroll and finalization of the payroll file EY Attendees: R. Gust, S. Riley	0.6	\$450.00	\$270.00
Gust,Ryan Alexander	Senior	24 Jul 2023	External Audit Support	Continue to prepare payroll file based on discussion with management	3.8	\$450.00	\$1,710.00
Gust,Ryan Alexander	Senior	24 Jul 2023	External Audit Support	Review and finalize cash reconciliation workpaper	0.7	\$450.00	\$315.00
Gust,Ryan Alexander	Senior	24 Jul 2023	External Audit Support	Prepare Consolidated Proposed AJE file and populate with information from payroll	0.4	\$450.00	\$180.00
Hayes,Taylor C	Manager	24 Jul 2023	External Audit Support	Meeting to discuss with subject matter advisors the accounting for derivative treatment of power purchase agreements and their features in relation to the Client's contracts with Constellation NewEnergy and Mothership Energy. Team discussed specific questions arising from the contracts' terms that will aid in drafting of accounting memorandums. EY Attendees: A. Soures, C. Dishman, D. Granados, N. Roth, S. Riley, T. Hayes	0.5	\$595.00	\$297.50
Hayes,Taylor C	Manager	24 Jul 2023	External Audit Support	Meeting to discuss weekly status update with Celsius and to coordinate on what documents are needed to manage timeline of tasks and deliverables. EY Attendees: A. Steger, A. Gray, J. Hill, J. Block, J. Lipschutz, K. Sun, S. Zaman, S. Riley, T. Hayes. Other Attendees: A. Seetharaman (Celsius), J. Fan (Celsius), J. Block (Celsius)	0.5	\$595.00	\$297.50
Hayes,Taylor C	Manager	24 Jul 2023	External Audit Support	Review of trade tickets received to date related to FY22 disposition of BTC	2.9	\$595.00	\$1,725.50

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Hayes,Taylor C	Manager	24 Jul 2023	External Audit Support	Review of impairment calculations provided by Celsius related to FY22 digital assets	3.7	\$595.00	\$2,201.50
Hill,Jeff	Partner/Principal	24 Jul 2023	External Audit Support	Meeting to discuss weekly status update with Celsius and to coordinate on what documents are needed to manage timeline of tasks and deliverables. EY Attendees: A. Steger, A. Gray, J. Hill, J. Block, J. Lipschutz, K. Sun, S. Zaman, S. Riley, T. Hayes. Other Attendees: A. Seetharaman (Celsius), J. Fan (Celsius), J. Block (Celsius)	0.5	\$850.00	\$425.00
Lindeman,Ryan Paul	Senior	24 Jul 2023	External Audit Support	Built out other payables file	1.9	\$450.00	\$855.00
Lindeman,Ryan Paul	Senior	24 Jul 2023	External Audit Support	Worked on tying support/details for Q1 for the other payables file	2.1	\$450.00	\$945.00
Lindeman,Ryan Paul	Senior	24 Jul 2023	External Audit Support	Worked on tying support/details for Q2 for the other payables file	1.9	\$450.00	\$855.00
Lindeman,Ryan Paul	Senior	24 Jul 2023	External Audit Support	Built out revenue recognition workbook file	1.7	\$450.00	\$765.00
Lipschutz,Jordan D	Manager	24 Jul 2023	External Audit Support	Meeting to discuss weekly status update with Celsius and to coordinate on what documents are needed to manage timeline of tasks and deliverables. EY Attendees: A. Steger, A. Gray, J. Hill, J. Block, J. Lipschutz, K. Sun, S. Zaman, S. Riley, T. Hayes. Other Attendees: A. Seetharaman (Celsius), J. Fan (Celsius), J. Block (Celsius)	0.5	\$595.00	\$297.50
Lipschutz,Jordan D	Manager	24 Jul 2023	External Audit Support	Updating status report for meeting with Celsius to discuss project status and risks/issues	0.7	\$595.00	\$416.50
Lipschutz,Jordan D	Manager	24 Jul 2023	External Audit Support	Updating client meeting series cadence based on client feedback	0.2	\$595.00	\$119.00
MacIntosh,Paul	Parter/Principal	24 Jul 2023	External Audit Support	Executive review of FY 2022 payroll workbook	0.8	\$850.00	\$680.00
MacIntosh,Paul	Parter/Principal	24 Jul 2023	External Audit Support	Executive review of FY 2022 advanced payments workbook	1.1	\$850.00	\$935.00
MacIntosh,Paul	Parter/Principal	24 Jul 2023	External Audit Support	Executive review of FY 2022 other payables workbook	1.2	\$850.00	\$1,020.00
Mhana,Anas	Manager	24 Jul 2023	External Audit Support	Review of the 2021 financial statements and revisiting audit working papers in relation with the 2021 audit as a preparation for discussion with successor auditors	3.0	\$595.00	\$1,785.00

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Riley,Sean	Senior Manager	24 Jul 2023	External Audit Support	Meeting to discuss with subject matter advisors the accounting for derivative treatment of power purchase agreements and their features in relation to the Client's contracts with Constellation NewEnergy and Mothership Energy. Team discussed specific questions arising from the contracts' terms that will aid in drafting of accounting memorandums. EY Attendees: A. Soures, C. Dishman, D. Granados, N. Roth, S. Riley, T. Hayes	0.5	\$695.00	\$347.50
Riley,Sean	Senior Manager	24 Jul 2023	External Audit Support	Review payroll workpaper and possible proposed journal entries (JE). EY Attendees: R. Gust, K. Sun, S. Riley	0.5	\$695.00	\$347.50
Riley,Sean	Senior Manager	24 Jul 2023	External Audit Support	Meeting to discuss weekly status update with Celsius and to coordinate on what documents are needed to manage timeline of tasks and deliverables. EY Attendees: A. Steger, A. Gray, J. Hill, J. Block, J. Lipschutz, K. Sun, S. Zaman, S. Riley, T. Hayes. Other Attendees: A. Seetharaman (Celsius), J. Fan (Celsius), J. Block (Celsius)	0.5	\$695.00	\$347.50
Riley,Sean	Senior Manager	24 Jul 2023	External Audit Support	Meeting to discuss the journal entries for payroll and finalization of the payroll file EY Attendees: R. Gust, S. Riley	0.6	\$695.00	\$417.00
Riley,Sean	Senior Manager	24 Jul 2023	External Audit Support	Secondary review of FY 2022 payroll workbook.	1.4	\$695.00	\$973.00
Riley,Sean	Senior Manager	24 Jul 2023	External Audit Support	Secondary review of FY 2022 advanced payments workbook.	2.7	\$695.00	\$1,876.50
Riley,Sean	Senior Manager	24 Jul 2023	External Audit Support	Secondary review of FY 2022 other payables workbook.	1.6	\$695.00	\$1,112.00
Roth,Nico	Manager	24 Jul 2023	External Audit Support	Meeting to discuss with subject matter advisors the accounting for derivative treatment of power purchase agreements and their features in relation to the Client's contracts with Constellation NewEnergy and Mothership Energy. Team discussed specific questions arising from the contracts' terms that will aid in drafting of accounting memorandums. EY Attendees: A. Soures, C. Dishman, D. Granados, N. Roth, S. Riley, T. Hayes	0.5	\$595.00	\$297.50
Steger,Adam Elliot	Senior Manager	24 Jul 2023	External Audit Support	Meeting to discuss weekly status update with Celsius and to coordinate on what documents are needed to manage timeline of tasks and deliverables. EY Attendees: A. Steger, A. Gray, J. Hill, J. Block, J. Lipschutz, K. Sun, S. Zaman, S. Riley, T. Hayes. Other Attendees: A. Seetharaman (Celsius), J. Fan (Celsius), J. Block (Celsius)	0.5	\$695.00	\$347.50
Sun,Kaiyang	Senior Manager	24 Jul 2023	External Audit Support	Review payroll workpaper and possible proposed journal entries (JE). EY Attendees: R. Gust, K. Sun, S. Riley	0.5	\$695.00	\$347.50

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Sun,Kaiyang	Senior Manager	24 Jul 2023	External Audit Support	Meeting to discuss weekly status update with Celsius and to coordinate on what documents are needed to manage timeline of tasks and deliverables. EY Attendees: A. Steger, A. Gray, J. Hill, J. Block, J. Lipschutz, K. Sun, S. Zaman, S. Riley, T. Hayes. Other Attendees: A. Seetharaman (Celsius), J. Fan (Celsius), J. Block (Celsius)	0.5	\$695.00	\$347.50
Yoo,Patrick	Senior	24 Jul 2023	External Audit Support	Review AP, accrued expenses, and other payables listings for vendors to potentially send vendor confirmations.	0.9	\$450.00	\$405.00
Yoo,Patrick	Senior	24 Jul 2023	External Audit Support	Prepare Q1 2022 impairment analysis calculation within revenue reconciliation workbook	3.9	\$450.00	\$1,755.00
Yoo,Patrick	Senior	24 Jul 2023	External Audit Support	Update FY 2022 revenue re-calc after meeting with Celsius team and begin to set up FY 2021 revenue re-calc workbook	1.9	\$450.00	\$855.00
Yoo,Patrick	Senior	24 Jul 2023	External Audit Support	Finish prepaid expenses workpaper (all 4 quarters in 2022) after final support provided	0.4	\$450.00	\$180.00
Yoo,Patrick	Senior	24 Jul 2023	External Audit Support	Finish other receivables workpaper (all 4 quarters in 2022) after final support provided	0.3	\$450.00	\$135.00
Yoo,Patrick	Senior	24 Jul 2023	External Audit Support	Finish prepaid hosting workpaper (all 4 quarters in 2022) after final support provided	0.4	\$450.00	\$180.00
Yoo,Patrick	Senior	24 Jul 2023	External Audit Support	Begin preparation of other payables reconciliation	0.4	\$450.00	\$180.00
Yoo,Patrick	Senior	24 Jul 2023	External Audit Support	Analyze all new uploaded client support and update open items tracker to reflect what's truly outstanding	2.2	\$450.00	\$990.00
Zaman,Sabina	Partner/Principal	24 Jul 2023	External Audit Support	Meeting to discuss weekly status update with Celsius and to coordinate on what documents are needed to manage timeline of tasks and deliverables. EY Attendees: A. Steger, A. Gray, J. Hill, J. Block, J. Lipschutz, K. Sun, S. Zaman, S. Riley, T. Hayes. Other Attendees: A. Seetharaman (Celsius), J. Fan (Celsius), J. Block (Celsius)	0.5	\$850.00	\$425.00
Zaman, Sabina	Partner/Principal	24 Jul 2023	External Audit Support	Meeting with team to discuss overall progression of Celsius engagement and detailed timeline view EY Attendees: S. Zaman, S. Riley, S. Beattie, T. Caruso	0.5	\$850.00	\$425.00
Barda,Eli	Partner/Principal	25 Jul 2023	External Audit Support	Detail review of the 2021 financial statements and revisiting audit working papers in relation with the 2021 audit as a preparation for discussion with successor auditors	1.3	\$850.00	\$1,105.00
Dishman,Carly	Manager	25 Jul 2023	External Audit Support	Review hosting arrangements for potential embedded leases (2/4 agreements, part 1)	3.1	\$595.00	\$1,844.50
Dishman,Carly	Manager	25 Jul 2023	External Audit Support	Review and revise 2021 lease calculation schedule for Argo finance lease part 1	1.3	\$595.00	\$773.50
Dishman,Carly	Manager	25 Jul 2023	External Audit Support	Review and revise 2021 lease calculation schedule for Argo finance lease part 2	1.0	\$595.00	\$595.00

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Granados,Dariana	Staff	25 Jul 2023	External Audit Support	Reviewing client's hosting arrangements for evaluation of embedded leases. (Day 2)	5.6	\$295.00	\$1,652.00
Gray,Amaya	Staff	25 Jul 2023	External Audit Support	Meeting to discuss agenda of status and to update to any open items from Celsius team. EY Attendees: A. Gray, J. Lipschutz, S. Riley, R. Gust, P. Yoo, T. Hayes, K. Sun. Other Attendees: J. Block (Celsius), J. Fan (Celsius), A. Seetharaman (Celsius), P. Pandey (Celsius)	0.7	\$295.00	\$206.50
Gray,Amaya	Staff	25 Jul 2023	External Audit Support	Updating project plan with items received from Celsius	1.3	\$295.00	\$383.50
Gust,Ryan Alexander	Senior	25 Jul 2023	External Audit Support	Meeting to discuss agenda of status and to update to any open items from Celsius team. EY Attendees: A. Gray, J. Lipschutz, S. Riley, R. Gust, P. Yoo, T. Hayes, K. Sun. Other Attendees: J. Block (Celsius), J. Fan (Celsius), A. Seetharaman (Celsius), P. Pandey (Celsius)	0.7	\$450.00	\$315.00
Hayes,Taylor C	Manager	25 Jul 2023	External Audit Support	Meeting to discuss agenda of status and to update to any open items from Celsius team. EY Attendees: A. Gray, J. Lipschutz, S. Riley, R. Gust, P. Yoo, T. Hayes, K. Sun. Other Attendees: J. Block (Celsius), J. Fan (Celsius), A. Seetharaman (Celsius), P. Pandey (Celsius)	0.7	\$595.00	\$416.50
Hayes,Taylor C	Manager	25 Jul 2023	External Audit Support	Call to regarding Celsius newly uploaded support for prepaids, fixed assets, revenue, etc) and discuss workings and findings from previous day prior to client call EY Attendees: T. Hayes, P. Yoo	0.6	\$595.00	\$357.00
Hayes,Taylor C	Manager	25 Jul 2023	External Audit Support	Meeting to discuss accounting treatment for coupons/credits from Bitmain EY Attendees: A. Fuller, H. Martin, P. Yoo, S. Riley, T. Hayes	0.3	\$595.00	\$178.50
Hayes,Taylor C	Manager	25 Jul 2023	External Audit Support	Update impairment calculations related to FY22 digital assets provided by client to correct errors	2.8	\$595.00	\$1,666.00
Hayes,Taylor C	Manager	25 Jul 2023	External Audit Support	Vouching bank proceeds (external sales of BTC) within FY22 digital asset workbook	1.6	\$595.00	\$952.00
Hayes,Taylor C	Manager	25 Jul 2023	External Audit Support	Research proceeds related to digital asset dispositions that were unable to vouch to bank proceeds	2.2	\$595.00	\$1,309.00
Helwing,Dan S.	Partner/Principal	25 Jul 2023	External Audit Support	Meeting with EY leadership to discuss transaction structure around Celsius engagement EY Attendees: S. Zaman, T. Caruso, D. Helwing, K. Sun, S. Deravin, S. Riley, D. Horn, B. Suarez	0.6	\$850.00	\$510.00
Lindeman,Ryan Paul	Senior	25 Jul 2023	External Audit Support	Worked on tying support/details for Q3 for the other payables file	1.8	\$450.00	\$810.00
Lindeman,Ryan Paul	Senior	25 Jul 2023	External Audit Support	Worked on tying support/details for Q4 for the other payables file	1.8	\$450.00	\$810.00
Lindeman,Ryan Paul	Senior	25 Jul 2023	External Audit Support	Clean up of file/summarizing questions for other payables file	1.6	\$450.00	\$720.00
Lindeman,Ryan Paul	Senior	25 Jul 2023	External Audit Support	Prepare and set up accrued expenses file	0.9	\$450.00	\$405.00

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Lipschutz,Jordan D	Manager	25 Jul 2023	External Audit Support	Meeting to discuss agenda of status and to update to any open items from Celsius team. EY Attendees: A. Gray, J. Lipschutz, S. Riley, R. Gust, P. Yoo, T. Hayes, K. Sun. Other Attendees: J. Block (Celsius), J. Fan (Celsius), A. Seetharaman (Celsius), P. Pandey (Celsius)	0.7	\$595.00	\$416.50
Lipschutz,Jordan D	Manager	25 Jul 2023	External Audit Support	Email correspondence with Celsius regarding open document request items	0.2	\$595.00	\$119.00
Lipschutz,Jordan D	Manager	25 Jul 2023	External Audit Support	Email correspondence with Celsius regarding updated open items tracker uploaded to SendSafely	0.3	\$595.00	\$178.50
Riley,Sean	Senior Manager	25 Jul 2023	External Audit Support	Meeting to discuss agenda of status and to update to any open items from Celsius team. EY Attendees: A. Gray, J. Lipschutz, S. Riley, R. Gust, P. Yoo, T. Hayes, K. Sun. Other Attendees: J. Block (Celsius), J. Fan (Celsius), A. Seetharaman (Celsius), P. Pandey (Celsius)	0.7	\$695.00	\$486.50
Riley,Sean	Senior Manager	25 Jul 2023	External Audit Support	Meeting to discuss accounting treatment for coupons/credits from Bitmain EY Attendees: A. Fuller, H. Martin, P. Yoo, S. Riley, T. Hayes	0.3	\$695.00	\$208.50
Riley,Sean	Senior Manager	25 Jul 2023	External Audit Support	Review of adjusting journal entries for payroll.	0.8	\$695.00	\$556.00
Riley,Sean	Senior Manager	25 Jul 2023	External Audit Support	Secondary review of FY 2022 cash reconciliation.	2.3	\$695.00	\$1,598.50
Riley,Sean	Senior Manager	25 Jul 2023	External Audit Support	Review of 2022 prepaid hosting cost analysis.	2.8	\$695.00	\$1,946.00
Riley,Sean	Senior Manager	25 Jul 2023	External Audit Support	Review of FY 2022 accrued expenses workbook.	2.9	\$695.00	\$2,015.50
Sun,Kaiyang	Senior Manager	25 Jul 2023	External Audit Support	Meeting to discuss agenda of status and to update to any open items from Celsius team. EY Attendees: A. Gray, J. Lipschutz, S. Riley, R. Gust, P. Yoo, T. Hayes, K. Sun. Other Attendees: J. Block (Celsius), J. Fan (Celsius), A. Seetharaman (Celsius), P. Pandey (Celsius)	0.7	\$695.00	\$486.50
Yoo,Patrick	Senior	25 Jul 2023	External Audit Support	Meeting to discuss agenda of status and to update to any open items from Celsius team. EY Attendees: A. Gray, J. Lipschutz, S. Riley, R. Gust, P. Yoo, T. Hayes, K. Sun. Other Attendees: J. Block (Celsius), J. Fan (Celsius), A. Seetharaman (Celsius), P. Pandey (Celsius)	0.7	\$450.00	\$315.00
Yoo,Patrick	Senior	25 Jul 2023	External Audit Support	Call to regarding Celsius newly uploaded support for prepaids, fixed assets, revenue, etc) and discuss workings and findings from previous day prior to client call EY Attendees: T. Hayes, P. Yoo	0.6	\$450.00	\$270.00
Yoo,Patrick	Senior	25 Jul 2023	External Audit Support	Meeting to discuss accounting treatment for coupons/credits from Bitmain EY Attendees: P. Yoo, S. Riley, T. Hayes	0.3	\$450.00	\$135.00
Yoo,Patrick	Senior	25 Jul 2023	External Audit Support	Adjust Q2 and Q3 2022 fixed asset roll forward schedules after finding out more details about fixed asset disposal from client	1.2	\$450.00	\$540.00
Yoo,Patrick	Senior	25 Jul 2023	External Audit Support	Prepare 2021 revenue re-calculation workbook	3.9	\$450.00	\$1,755.00

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Yoo,Patrick	Senior	25 Jul 2023	External Audit Support	Begin to analyze 2021 impairment of revenue	1.1	\$450.00	\$495.00
Yoo,Patrick	Senior	25 Jul 2023	External Audit Support	Summarize all proposed adjusting journal entries to date in summary file to eventually send to client	1.2	\$450.00	\$540.00
Zaman, Sabina	Partner/Principal	25 Jul 2023	External Audit Support	Review of status report deck to be shared in meeting with J. Block (Celsius) following the weekend	2.1	\$850.00	\$1,785.00
Barda,Eli	Partner/Principal	26 Jul 2023	External Audit Support	Coordination between Israel and US EY leadership regarding timeline of Celsius engagement and expectations from J. Block (Celsius) prior to further detailed call next week EY Attendees: A. Gray, A. Shimoni, E. Barda, I. Gotlieb, J. Hill, J. Lipschutz, S. Riley	0.5	\$850.00	\$425.00
Deravin,Susan	Senior Manager	26 Jul 2023	External Audit Support	Meeting with EY leadership to discuss transaction structure around Celsius engagement EY Attendees: S. Zaman, T. Caruso, D. Helwing, K. Sun, S. Deravin, S. Riley, D. Horn, B. Suarez	0.6	\$695.00	\$417.00
Dishman,Carly	Manager	26 Jul 2023	External Audit Support	Review hosting arrangements for potential embedded leases (2/4 agreements, part 2)	2.8	\$595.00	\$1,666.00
Dishman,Carly	Manager	26 Jul 2023	External Audit Support	Review lease disclosure schedules for 2021 and 2022 footnotes; gather questions to discuss with client regarding the IBR, disclosures, and policy elections related to disclosures	3.6	\$595.00	\$2,142.00
Granados,Dariana	Staff	26 Jul 2023	External Audit Support	Reviewing client's hosting arrangements for evaluation of embedded leases. (Day 3)	3.3	\$295.00	\$973.50
Gray,Amaya	Staff	26 Jul 2023	External Audit Support	Call with Israel and US EY leadership to discuss project status reports with regards to regarding timeline of Celsius engagement and expectations from J. Block (Celsius) prior to further detailed call next week EY Attendees: A. Gray, A. Shimoni, E. Barda, I. Gotlieb, J. Hill, J. Lipschutz, S. Riley	0.5	\$295.00	\$147.50
Gust,Ryan Alexander	Senior	26 Jul 2023	External Audit Support	Meeting to discuss the payroll workpaper in preparation for meeting with client EY Attendees: R. Gust, K. Sun	0.3	\$450.00	\$135.00
Gust,Ryan Alexander	Senior	26 Jul 2023	External Audit Support	Meeting to discuss payroll AJEs after meeting with client EY Attendees: R. Gust, K. Sun	0.5	\$450.00	\$225.00
Gust,Ryan Alexander	Senior	26 Jul 2023	External Audit Support	Meeting to discuss the payroll meeting held with the client and review notes left by M. Quinn EY Attendees: S. Riley, R. Gust	0.5	\$450.00	\$225.00
Gust,Ryan Alexander	Senior	26 Jul 2023	External Audit Support	Finalize payroll AJEs and the payroll workpaper	1.3	\$450.00	\$585.00
Hayes,Taylor C	Manager	26 Jul 2023	External Audit Support	Meeting to discuss current status/progress on all workpapers prepared to date, and move forward on how to present workpapers to the client. EY Attendees: S. Riley, P. Yoo, T. Hayes	1.1	\$595.00	\$654.50
Hill,Jeff	Partner/Principal	26 Jul 2023	External Audit Support	Coordination between Israel and US EY leadership regarding timeline of Celsius engagement and expectations from J. Block (Celsius) prior to further detailed call next week EY Attendees: A. Gray, A. Shimoni, E. Barda, I. Gotlieb, J. Hill, J. Lipschutz, S. Riley	0.5	\$850.00	\$425.00

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Lindeman,Ryan Paul	Senior	26 Jul 2023	External Audit Support	Worked on tying support/details for Q1 for the accrued expenses file	2.4	\$450.00	\$1,080.00
Lindeman,Ryan Paul	Senior	26 Jul 2023	External Audit Support	Worked on tying support/details for Q2 for the accrued expenses file	2.6	\$450.00	\$1,170.00
Lindeman,Ryan Paul	Senior	26 Jul 2023	External Audit Support	Worked on tying support/details for Q3 for the accrued expenses file	2.3	\$450.00	\$1,035.00
Lipschutz,Jordan D	Manager	26 Jul 2023	External Audit Support	Coordination between Israel and US EY leadership regarding timeline of Celsius engagement and expectations from J. Block (Celsius) prior to further detailed call next week EY Attendees: A. Gray, A. Shimoni, E. Barda, I. Gotlieb, J. Hill, J. Lipschutz, S. Riley	0.5	\$595.00	\$297.50
Lipschutz,Jordan D	Manager	26 Jul 2023	External Audit Support	Meeting with J. Block (Celsius) to discuss project status and client feedback to EY regarding draft deliverables.	0.2	\$595.00	\$119.00
Lipschutz,Jordan D	Manager	26 Jul 2023	External Audit Support	Email correspondence with J. Block (Celsius) regarding feedback received on draft deliverables.	0.3	\$595.00	\$178.50
Lipschutz,Jordan D	Manager	26 Jul 2023	External Audit Support	Calculate client fees incurred to-date, with breakouts by workstream and by level	2.1	\$595.00	\$1,249.50
Lipschutz,Jordan D	Manager	26 Jul 2023	External Audit Support	Summarize the client fees incurred to-date and mapping back to draft deliverables and project work completed	0.6	\$595.00	\$357.00
MacIntosh,Paul	Parter/Principal	26 Jul 2023	External Audit Support	Executive review of adjusting journal entries for payroll	0.4	\$850.00	\$340.00
MacIntosh,Paul	Parter/Principal	26 Jul 2023	External Audit Support	Executive review of FY 2022 cash reconciliation	0.7	\$850.00	\$595.00
Riley,Sean	Senior Manager	26 Jul 2023	External Audit Support	Coordination between Israel and US EY leadership regarding timeline of Celsius engagement and expectations from J. Block (Celsius) prior to further detailed call next week EY Attendees: A. Gray, A. Shimoni, E. Barda, I. Gotlieb, J. Hill, J. Lipschutz, S. Riley	0.5	\$695.00	\$347.50
Riley,Sean	Senior Manager	26 Jul 2023	External Audit Support	Meeting to discuss the payroll meeting held with the client and review notes left by M. Quinn EY Attendees: S. Riley, R. Gust	0.5	\$695.00	\$347.50
Riley,Sean	Senior Manager	26 Jul 2023	External Audit Support	Meeting to discuss current status/progress on all workpapers prepared to date, and move forward on how to present workpapers to the client. EY Attendees: S. Riley, P. Yoo, T. Hayes	1.1	\$695.00	\$764.50
Riley,Sean	Senior Manager	26 Jul 2023	External Audit Support	Review of adjusting journal entries for legal accruals.	1.4	\$695.00	\$973.00
Riley,Sean	Senior Manager	26 Jul 2023	External Audit Support	Review of adjusting journal entries for deferred IPO costs.	1.7	\$695.00	\$1,181.50
Riley,Sean	Senior Manager	26 Jul 2023	External Audit Support	Review of adjusting journal entries for energy costs.	1.6	\$695.00	\$1,112.00
Shimoni,Avri	Senior Manager	26 Jul 2023	External Audit Support	Coordination between Israel and US EY leadership regarding timeline of Celsius engagement and expectations from J. Block (Celsius) prior to further detailed call next week EY Attendees: A. Gray, A. Shimoni, E. Barda, I. Gotlieb, J. Hill, J. Lipschutz, S. Riley	0.5	\$695.00	\$347.50

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Sun,Kaiyang	Senior Manager	26 Jul 2023	External Audit Support	Meeting to discuss the payroll workpaper in preparation for meeting with client EY Attendees: R. Gust, K. Sun	0.3	\$695.00	\$208.50
Sun,Kaiyang	Senior Manager	26 Jul 2023	External Audit Support	Meeting to discuss payroll AJEs after meeting with client EY Attendees: R. Gust, K. Sun	0.5	\$695.00	\$347.50
Sun,Kaiyang	Senior Manager	26 Jul 2023	External Audit Support	Reviewed payroll AJEs to address client questions	0.8	\$695.00	\$556.00
Yoo,Patrick	Senior	26 Jul 2023	External Audit Support	Meeting to discuss current status/progress on all workpapers prepared to date, and move forward on how to present workpapers to the client. EY Attendees: S. Riley, P. Yoo, T. Hayes	1.1	\$450.00	\$495.00
Yoo,Patrick	Senior	26 Jul 2023	External Audit Support	Continue preparation of 2021 revenue re-calculation workbook	1.6	\$450.00	\$720.00
Yoo,Patrick	Senior	26 Jul 2023	External Audit Support	Review GL details for cash payments made for lease agreements	1.2	\$450.00	\$540.00
Yoo,Patrick	Senior	26 Jul 2023	External Audit Support	Review prepaid expense and prepaid hosting service schedules to assess whether or not Team can tie out expense movement for insurance, energy, and hosting services	2.4	\$450.00	\$1,080.00
Yoo,Patrick	Senior	26 Jul 2023	External Audit Support	Review agreements tied to mining equipment purchases to better understand miner locations	0.7	\$450.00	\$315.00
Yoo,Patrick	Senior	26 Jul 2023	External Audit Support	Review 2022 trade tickets support uploaded to SendSafely as part of 2022 revenue impairment analysis	1.4	\$450.00	\$630.00
Zaman, Sabina	Partner/Principal	26 Jul 2023	External Audit Support	Review of status report deck involving external status update prior to presenting to team during status update meeting	3.1	\$850.00	\$2,635.00
Beattie,Steve	Partner/Principal	27 Jul 2023	External Audit Support	Meeting to discuss project updates around audit support, status report to provide to J. Block (Celsius), timeline of deliverables, and risks/issues regarding engagement activities EY Attendees: J. Lipschutz, E. Harvey, S. Beattie, S. Riley, A. Shimoni, S. Zaman, J. Hill, Y. Shwartz	1.0	\$850.00	\$850.00
Dishman,Carly	Manager	27 Jul 2023	External Audit Support	Meeting with EY and Celsius team to review finance standing to come to an understanding on outstanding items needed from Celsius regarding financial statements, expenses, and leases. EY Attendees: A. Gray, C. Dishman, S. Zaman, S. Riley, K. Sun, T. Hayes, R. Gust. Other Attendees: J. Fan (Celsius), J. Block (Celsius), P. Pandey (Celsius)	0.6	\$595.00	\$357.00

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Dishman, Carly	Manager	27 Jul 2023	External Audit Support	Review land acquisition reconciliation schedule provided by the client related to construction in LOIs with PPM	1.1	\$595.00	\$654.50
Dishman, Carly	Manager	27 Jul 2023	External Audit Support	Review additional support provided by client related to construction LOIs: Stiles, Rebel, Garden City, and East Stiles to assess impact on 2021 and 2022 financials	3.2	\$595.00	\$1,904.00
Gray, Amaya	Staff	27 Jul 2023	External Audit Support	Discussion around budget analysis and preparation to present financial data prior to J. Block (Celsius) review EY Attendees: A. Gray, J. Lipschutz, S. Zaman, S. Riley	0.7	\$295.00	\$206.50
Gray, Amaya	Staff	27 Jul 2023	External Audit Support	Meeting with EY and Celsius team to review finance standing to come to an understanding on outstanding items needed from Celsius regarding financial statements, expenses, and leases. EY Attendees: A. Gray, C. Dishman, S. Zaman, S. Riley, K. Sun, T. Hayes, R. Gust. Other Attendees: J. Fan (Celsius), J. Block (Celsius), P. Pandey (Celsius)	0.6	\$295.00	\$177.00
Gust, Ryan Alexander	Senior	27 Jul 2023	External Audit Support	Meeting with EY and Celsius team to review finance standing to come to an understanding on outstanding items needed from Celsius regarding financial statements, expenses, and leases. EY Attendees: A. Gray, C. Dishman, S. Zaman, S. Riley, K. Sun, T. Hayes, R. Gust. Other Attendees: J. Fan (Celsius), J. Block (Celsius), P. Pandey (Celsius)	0.6	\$450.00	\$270.00
Gust, Ryan Alexander	Senior	27 Jul 2023	External Audit Support	Discussion with R. Lindeman, R. Gust (EY) regarding content and structure of the accrued expenses workbook	0.3	\$450.00	\$135.00
Gust, Ryan Alexander	Senior	27 Jul 2023	External Audit Support	Update the payroll entries in the proposed AJE file	0.4	\$450.00	\$180.00
Harvey, Elizabeth	Partner/Principal	27 Jul 2023	External Audit Support	Meeting to discuss project updates around audit support, status report to provide to J. Block (Celsius), timeline of deliverables, and risks/issues regarding engagement activities EY Attendees: J. Lipschutz, E. Harvey, S. Beattie, S. Riley, A. Shimoni, S. Zaman, J. Hill, Y. Shwartz	1.0	\$850.00	\$850.00

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Hayes,Taylor C	Manager	27 Jul 2023	External Audit Support	Meeting with EY and Celsius team to review finance standing to come to an understanding on outstanding items needed from Celsius regarding financial statements, expenses, and leases. EY Attendees: A. Gray, C. Dishman, S. Zaman, S. Riley, K. Sun, T. Hayes, R. Gust. Other Attendees: J. Fan (Celsius), J. Block (Celsius), P. Pandey (Celsius)	0.6	\$595.00	\$357.00
Hayes,Taylor C	Manager	27 Jul 2023	External Audit Support	To discuss revenue schedule and revenue impairment schedules, including open items and observations of client calculation. EY Attendees: P. Yoo, S. Riley, T. Hayes	1.1	\$595.00	\$654.50
Hayes,Taylor C	Manager	27 Jul 2023	External Audit Support	Discussion with P. Yoo, R. Lindeman, T. Hayes, S. Riley , C. Dishman (EY) regarding the content of the other payables and accrued expenses workbooks and how they relate to the other external audit support items we have been working on.	0.5	\$595.00	\$297.50
Hayes,Taylor C	Manager	27 Jul 2023	External Audit Support	Review of updated advanced payments and prepaids workbooks based on discussions with client	1.1	\$595.00	\$654.50
Hayes,Taylor C	Manager	27 Jul 2023	External Audit Support	Research related to PPA derivative presentation on the balance sheet to understand whether Celsius is able to net against the related cost basis asset	1.3	\$595.00	\$773.50
Hayes,Taylor C	Manager	27 Jul 2023	External Audit Support	Calculation of BTC roll forward as it related to period over period changes in BTC balances	1.8	\$595.00	\$1,071.00
Hayes,Taylor C	Manager	27 Jul 2023	External Audit Support	Review of fixed assets workbook following updates made from client conversation	0.6	\$595.00	\$357.00
Hill,Jeff	Partner/Principal	27 Jul 2023	External Audit Support	Meeting to discuss project updates around audit support, status report to provide to J. Block (Celsius), timeline of deliverables, and risks/issues regarding engagement activities EY Attendees: J. Lipschutz, E. Harvey, S. Beattie, S. Riley, A. Shimoni, S. Zaman, J. Hill, Y. Shwartz	1.0	\$850.00	\$850.00
Lindeman,Ryan Paul	Senior	27 Jul 2023	External Audit Support	Discussion with R. Lindeman, R. Gust (EY) regarding content and structure of the accrued expenses workbook	0.3	\$450.00	\$135.00
Lindeman,Ryan Paul	Senior	27 Jul 2023	External Audit Support	Worked on tying support/details for Q4 for the accrued expenses file	2.2	\$450.00	\$990.00
Lindeman,Ryan Paul	Senior	27 Jul 2023	External Audit Support	Clean up of file/summarizing questions for accrued expenses file	1.9	\$450.00	\$855.00
Lindeman,Ryan Paul	Senior	27 Jul 2023	External Audit Support	Setting up and gathering support for related party account files	2.1	\$450.00	\$945.00
Lipschutz,Jordan D	Manager	27 Jul 2023	External Audit Support	Discussion around budget analysis and preparation to present financial data prior to J. Block (Celsius) review EY Attendees: A. Gray, J. Lipschutz, S. Zaman, S. Riley	0.7	\$595.00	\$416.50

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Lipschutz,Jordan D	Manager	27 Jul 2023	External Audit Support	Meeting to discuss project updates around audit support, status report to provide to J. Block (Celsius), timeline of deliverables, and risks/issues regarding engagement activities EY Attendees: J. Lipschutz, E. Harvey, S. Beattie, S. Riley, A. Shimoni, S. Zaman, J. Hill, Y. Shwartz	1.0	\$595.00	\$595.00
Lipschutz,Jordan D	Manager	27 Jul 2023	External Audit Support	Prepare summary of project status and fees incurred to-date	1.8	\$595.00	\$1,071.00
Lipschutz,Jordan D	Manager	27 Jul 2023	External Audit Support	Email correspondence regarding updates to draft reconciliations	0.2	\$595.00	\$119.00
MacIntosh,Paul	Parter/Principal	27 Jul 2023	External Audit Support	Executive review of FY 2022 accrued expenses workbook	0.9	\$850.00	\$765.00
MacIntosh,Paul	Parter/Principal	27 Jul 2023	External Audit Support	Executive review of adjusting journal entries for legal accruals	0.6	\$850.00	\$510.00
Riley,Sean	Senior Manager	27 Jul 2023	External Audit Support	Discussion around budget analysis and preparation to present financial data prior to J. Block (Celsius) review EY Attendees: A. Gray, J. Lipschutz, S. Zaman, S. Riley	0.7	\$695.00	\$486.50
Riley,Sean	Senior Manager	27 Jul 2023	External Audit Support	Meeting with EY and Celsius team to review finance standing to come to an understanding on outstanding items needed from Celsius regarding financial statements, expenses, and leases. EY Attendees: A. Gray, C. Dishman, S. Zaman, S. Riley, K. Sun, T. Hayes, R. Gust. Other Attendees: J. Fan (Celsius), J. Block (Celsius), P. Pandey (Celsius)	0.6	\$695.00	\$417.00
Riley,Sean	Senior Manager	27 Jul 2023	External Audit Support	Meeting to discuss project updates around audit support, status report to provide to J. Block (Celsius), timeline of deliverables, and risks/issues regarding engagement activities EY Attendees: J. Lipschutz, E. Harvey, S. Beattie, S. Riley, A. Shimoni, S. Zaman, J. Hill, Y. Shwartz	1.0	\$695.00	\$695.00
Riley,Sean	Senior Manager	27 Jul 2023	External Audit Support	To discuss revenue schedule and revenue impairment schedules, including open items and observations of client calculation. EY Attendees: P. Yoo, S. Riley, T. Hayes	1.1	\$695.00	\$764.50
Riley,Sean	Senior Manager	27 Jul 2023	External Audit Support	Discussion with P. Yoo, R. Lindeman, T. Hayes, S. Riley , C. Dishman (EY) regarding the content of the other payables and accrued expenses workbooks and how they relate to the other external audit support items we have been working on.	0.5	\$695.00	\$347.50

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Riley,Sean	Senior Manager	27 Jul 2023	External Audit Support	Secondary review of revenue calculations and workbook.	2.4	\$695.00	\$1,668.00
Riley,Sean	Senior Manager	27 Jul 2023	External Audit Support	Secondary review of digital asset calculations and workbook.	1.8	\$695.00	\$1,251.00
Riley,Sean	Senior Manager	27 Jul 2023	External Audit Support	Secondary review of impairment calculations.	1.1	\$695.00	\$764.50
Shimoni,Avri	Senior Manager	27 Jul 2023	External Audit Support	Meeting to discuss project updates around audit support, status report to provide to J. Block (Celsius), timeline of deliverables, and risks/issues regarding engagement activities EY Attendees: J. Lipschutz, E. Harvey, S. Beattie, S. Riley, A. Shimoni, S. Zaman, J. Hill, Y. Shwartz	1.0	\$695.00	\$695.00
Sun,Kaiyang	Senior Manager	27 Jul 2023	External Audit Support	Meeting with EY and Celsius team to review finance standing to come to an understanding on outstanding items needed from Celsius regarding financial statements, expenses, and leases. EY Attendees: A. Gray, C. Dishman, S. Zaman, S. Riley, K. Sun, T. Hayes, R. Gust. Other Attendees: J. Fan (Celsius), J. Block (Celsius), P. Pandey (Celsius)	0.6	\$695.00	\$417.00
Sun,Kaiyang	Senior Manager	27 Jul 2023	External Audit Support	Reviewed intercompany loan agreements for disclosure purposes	2.4	\$695.00	\$1,668.00
Sun,Kaiyang	Senior Manager	27 Jul 2023	External Audit Support	Reviewed 2022 advance payment reconciliations	3.2	\$695.00	\$2,224.00
Sun,Kaiyang	Senior Manager	27 Jul 2023	External Audit Support	Reviewed 2021 purchase agreements and invoices for advance payments	2.1	\$695.00	\$1,459.50
Sun,Kaiyang	Senior Manager	27 Jul 2023	External Audit Support	Meeting with EY leadership to discuss transaction structure around Celsius engagement EY Attendees: S. Zaman, T. Caruso, D. Helwing, K. Sun, S. Deravin, S. Riley, D. Horn, B. Suarez	0.6	\$695.00	\$417.00
Yoo,Patrick	Senior	27 Jul 2023	External Audit Support	To discuss revenue schedule and revenue impairment schedules, including open items and observations of client calculation. EY Attendees: P. Yoo, S. Riley, T. Hayes	1.1	\$450.00	\$495.00
Yoo,Patrick	Senior	27 Jul 2023	External Audit Support	Discussion with P. Yoo, R. Lindeman, T. Hayes, S. Riley , C. Dishman (EY) regarding the content of the other payables and accrued expenses workbooks and how they relate to the other external audit support items we have been working on.	0.5	\$450.00	\$225.00
Yoo,Patrick	Senior	27 Jul 2023	External Audit Support	Address secondary partner review comments related to fixed asset workpapers	0.9	\$450.00	\$405.00

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Yoo,Patrick	Senior	27 Jul 2023	External Audit Support	Update advanced payments workpaper after receiving additional JE and email support	1.2	\$450.00	\$540.00
Yoo,Patrick	Senior	27 Jul 2023	External Audit Support	Review all 4 2022 quarterly reconciliations for GL #219001	0.9	\$450.00	\$405.00
Yoo,Patrick	Senior	27 Jul 2023	External Audit Support	Review all 4 2022 quarterly reconciliations for GL #219004	1.1	\$450.00	\$495.00
Yoo,Patrick	Senior	27 Jul 2023	External Audit Support	Review all 4 2022 quarterly reconciliations for GL #219006	1.1	\$450.00	\$495.00
Yoo,Patrick	Senior	27 Jul 2023	External Audit Support	Review open items list to Celsius, update for any new items uploaded to SendSafely, add any new inquiries	0.8	\$450.00	\$360.00
Zaman,Sabina	Partner/Principal	27 Jul 2023	External Audit Support	Discussion around budget analysis and preparation to present financial data prior to J. Block (Celsius) review EY Attendees: A. Gray, J. Lipschutz, S. Zaman, S. Riley	0.7	\$850.00	\$595.00
Zaman,Sabina	Partner/Principal	27 Jul 2023	External Audit Support	Meeting with EY and Celsius team to review finance standing to come to an understanding on outstanding items needed from Celsius regarding financial statements, expenses, and leases. EY Attendees: A. Gray, C. Dishman, S. Zaman, S. Riley, K. Sun, T. Hayes, R. Gust. Other Attendees: J. Fan (Celsius), J. Block (Celsius), P. Pandey (Celsius)	0.6	\$850.00	\$510.00
Zaman,Sabina	Partner/Principal	27 Jul 2023	External Audit Support	Meeting to discuss project updates around audit support, status report to provide to J. Block (Celsius), timeline of deliverables, and risks/issues regarding engagement activities EY Attendees: J. Lipschutz, E. Harvey, S. Beattie, S. Riley, A. Shimoni, S. Zaman, J. Hill, Y. Shwartz	1.0	\$850.00	\$850.00
Dishman,Carly	Manager	28 Jul 2023	External Audit Support	Discussion with P. Yoo, R. Lindeman, T. Hayes, S. Riley , C. Dishman (EY) regarding the content of the other payables and accrued expenses workbooks and how they relate to the other external audit support items we have been working on.	0.5	\$595.00	\$297.50
Dishman,Carly	Manager	28 Jul 2023	External Audit Support	Draft disclosure language for recent accounting pronouncements and lease footnote (part 1)	2.9	\$595.00	\$1,725.50
Dishman,Carly	Manager	28 Jul 2023	External Audit Support	Assess fact pattern for construction in progress for mining sites and research lessee involvement in asset construction guidance under ASC 840	1.3	\$595.00	\$773.50

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Granados,Dariana	Staff	28 Jul 2023	External Audit Support	Meeting to discuss feedback from client on the East Stiles and Garden City sites and whether they represent leases. Team discussed follow-up requests for client. EY Attendees: D. Granados, C. Dishman, T. Hayes	0.5	\$295.00	\$147.50
Granados,Dariana	Staff	28 Jul 2023	External Audit Support	Reviewing monthly royalty files from PPM for determination of Rebel lease variable payments. (Day 1)	0.6	\$295.00	\$177.00
Gray,Amaya	Staff	28 Jul 2023	External Audit Support	Meeting to review and update status report deck prior to presenting to Celsius EY Attendees: A. Gray, J. Lipschutz, S. Zaman	0.8	\$295.00	\$236.00
Gray,Amaya	Staff	28 Jul 2023	External Audit Support	Meeting to discuss expectations for working through the weekend EY Attendees: A. Gray, J. Lipschutz, T. Hayes, K. Sun, P. Yoo, R. Lindeman.	0.2	\$295.00	\$59.00
Gray,Amaya	Staff	28 Jul 2023	External Audit Support	Meeting to review status report deck and make adjustments as needed prior to presenting data to Celsius EY Attendees: A. Gray, J. Lipschutz, S. Riley	1.1	\$295.00	\$324.50
Gray,Amaya	Staff	28 Jul 2023	External Audit Support	Updating status report deck to prepare for status report call with Celsius	1.3	\$295.00	\$383.50
Gust,Ryan Alexander	Senior	28 Jul 2023	External Audit Support	Update debt workpaper based on decisions made by management	0.7	\$450.00	\$315.00
Gust,Ryan Alexander	Senior	28 Jul 2023	External Audit Support	Prepare and review the advanced payment workpaper for 2021	3.6	\$450.00	\$1,620.00
Gust,Ryan Alexander	Senior	28 Jul 2023	External Audit Support	Update the advanced payment workpaper and locate differences and outstanding items	1.9	\$450.00	\$855.00
Hayes,Taylor C	Manager	28 Jul 2023	External Audit Support	Meeting with Celsius to discuss various audit support areas and their respective workbooks. EY Attendees: P. Yoo, R. Lindeman, S. Riley, T. Hayes, R. Gust. Other Attendees: J. Block (Celsius), J. Fan, (Celsius), P. Pandey (Celsius)	2.4	\$595.00	\$1,428.00
Hayes,Taylor C	Manager	28 Jul 2023	External Audit Support	Meeting to discuss expectations for working through the weekend EY Attendees: A. Gray, J. Lipschutz, T. Hayes, K. Sun, P. Yoo, R. Lindeman	0.2	\$595.00	\$119.00
Hayes,Taylor C	Manager	28 Jul 2023	External Audit Support	Discussed progress of workpapers after client call and plans over weekend to prepare additional schedules. EY Attendees: P. Yoo, R. Lindeman, T. Hayes	0.3	\$595.00	\$178.50
Hayes,Taylor C	Manager	28 Jul 2023	External Audit Support	Review of additional trade tickets received from client for digital assets workbook	1.1	\$595.00	\$654.50
Hayes,Taylor C	Manager	28 Jul 2023	External Audit Support	Review of FY21 digital assets workbook provided by client	2.2	\$595.00	\$1,309.00
Hayes,Taylor C	Manager	28 Jul 2023	External Audit Support	Review / vouching of digital asset sales during FY21 within Celsius provided revenue workbook	1.2	\$595.00	\$714.00

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Lindeman,Ryan Paul	Senior	28 Jul 2023	External Audit Support	Discussion with P. Yoo, R. Lindeman, T. Hayes, S. Riley , C. Dishman (EY) regarding the content of the other payables and accrued expenses workbooks and how they relate to the other external audit support items we have been working on.	0.5	\$450.00	\$225.00
Lindeman,Ryan Paul	Senior	28 Jul 2023	External Audit Support	Meeting with Celsius to discuss various audit support areas and their respective workbooks. EY Attendees: P. Yoo, R. Lindeman, S. Riley, T. Hayes. Other Attendees: J. Block (Celsius), J. Fan, (Celsius), P. Pandey (Celsius)	2.4	\$450.00	\$1,080.00
Lindeman,Ryan Paul	Senior	28 Jul 2023	External Audit Support	Meeting to discuss expectations for working through the weekend EY Attendees: A. Gray, J. Lipschutz, T. Hayes, K. Sun, P. Yoo, R. Lindeman	0.2	\$450.00	\$90.00
Lindeman,Ryan Paul	Senior	28 Jul 2023	External Audit Support	Discussed progress of workpapers after client call and plans over weekend to prepare additional schedules. EY Attendees: P. Yoo, R. Lindeman, T. Hayes	0.3	\$450.00	\$135.00
Lindeman,Ryan Paul	Senior	28 Jul 2023	External Audit Support	Addressing review comments/finalizing accrued expenses file	3.9	\$450.00	\$1,755.00
Lipschutz,Jordan D	Manager	28 Jul 2023	External Audit Support	Meeting to review and update status report deck prior to presenting to Celsius EY Attendees: A. Gray, J. Lipschutz, S. Zaman	0.8	\$595.00	\$476.00
Lipschutz,Jordan D	Manager	28 Jul 2023	External Audit Support	Meeting to discuss expectations for working through the weekend EY Attendees: A. Gray, J. Lipschutz, T. Hayes, K. Sun, P. Yoo, R. Lindeman	0.2	\$595.00	\$119.00
Lipschutz,Jordan D	Manager	28 Jul 2023	External Audit Support	Meeting to review status report deck and make adjustments as needed prior to presenting data to Celsius EY Attendees: A. Gray, J. Lipschutz, S. Riley	1.1	\$595.00	\$654.50
Lipschutz,Jordan D	Manager	28 Jul 2023	External Audit Support	Draft project status deck with status, updates, risks/issues, and actions by workstream	2.9	\$595.00	\$1,725.50
Lipschutz,Jordan D	Manager	28 Jul 2023	External Audit Support	Draft profession fee summary by month and by matter code for J. Block (Celsius) to review	2.6	\$595.00	\$1,547.00
MacIntosh,Paul	Parter/Principal	28 Jul 2023	External Audit Support	Executive review of adjusting journal entries for deferred IPO costs	0.8	\$850.00	\$680.00
MacIntosh,Paul	Parter/Principal	28 Jul 2023	External Audit Support	Executive review of adjusting journal entries for energy costs	0.4	\$850.00	\$340.00
MacIntosh,Paul	Parter/Principal	28 Jul 2023	External Audit Support	Executive review of revenue calculations and workbook	0.7	\$850.00	\$595.00
MacIntosh,Paul	Parter/Principal	28 Jul 2023	External Audit Support	Executive review of digital asset calculations and workbook	0.9	\$850.00	\$765.00
MacIntosh,Paul	Parter/Principal	28 Jul 2023	External Audit Support	Executive review of impairment calculations	0.7	\$850.00	\$595.00
MacIntosh,Paul	Parter/Principal	28 Jul 2023	External Audit Support	Executive review of fixed asset workbook updates	0.8	\$850.00	\$680.00

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
MacIntosh,Paul	Parter/Principal	28 Jul 2023	External Audit Support	Executive review of other payables workbook update	1.3	\$850.00	\$1,105.00
MacIntosh,Paul	Parter/Principal	28 Jul 2023	External Audit Support	Executive review of updates to adjusting journal entries workbook	0.4	\$850.00	\$340.00
Riley,Sean	Senior Manager	28 Jul 2023	External Audit Support	Meeting with Celsius to discuss various audit support areas and their respective workbooks. EY Attendees: P. Yoo, R. Lindeman, S. Riley, T. Hayes, R. Gust. Other Attendees: J. Block (Celsius), J. Fan, (Celsius), P. Pandey (Celsius)	2.4	\$695.00	\$1,668.00
Riley,Sean	Senior Manager	28 Jul 2023	External Audit Support	Meeting to review status report deck and make adjustments as needed prior to presenting data to Celsius EY Attendees: A. Gray, J. Lipschutz, S. Riley	1.1	\$695.00	\$764.50
Riley,Sean	Senior Manager	28 Jul 2023	External Audit Support	Review of project plan to provide project status update to Client.	0.9	\$695.00	\$625.50
Riley,Sean	Senior Manager	28 Jul 2023	External Audit Support	Secondary review of fixed asset workbook updates.	1.4	\$695.00	\$973.00
Riley,Sean	Senior Manager	28 Jul 2023	External Audit Support	Review of other payables workbook updates.	1.2	\$695.00	\$834.00
Riley,Sean	Senior Manager	28 Jul 2023	External Audit Support	Review of client provided related party support.	0.8	\$695.00	\$556.00
Riley,Sean	Senior Manager	28 Jul 2023	External Audit Support	Review of updates to adjusting journal entries workbook.	1.3	\$695.00	\$903.50
Riley,Sean	Senior Manager	28 Jul 2023	External Audit Support	Meeting with EY leadership to discuss transaction structure around Celsius engagement EY Attendees: S. Zaman, T. Caruso, D. Helwing, K. Sun, S. Deravin, S. Riley, D. Horn, B. Suarez	0.6	\$695.00	\$417.00
Sun,Kaiyang	Senior Manager	28 Jul 2023	External Audit Support	Meeting to discuss expectations for working through the weekend EY Attendees: A. Gray, J. Lipschutz, T. Hayes, K. Sun, P. Yoo, R. Lindeman	0.2	\$695.00	\$139.00
Yoo,Patrick	Senior	28 Jul 2023	External Audit Support	Meeting with Celsius to discuss various audit support areas and their respective workbooks. EY Attendees: P. Yoo, R. Lindeman, S. Riley, T. Hayes. Other Attendees: J. Block (Celsius), J. Fan, (Celsius), P. Pandey (Celsius)	2.4	\$450.00	\$1,080.00
Yoo,Patrick	Senior	28 Jul 2023	External Audit Support	Meeting to discuss expectations for working through the weekend EY Attendees: A. Gray, J. Lipschutz, T. Hayes, K. Sun, P. Yoo, R. Lindeman	0.2	\$450.00	\$90.00
Yoo,Patrick	Senior	28 Jul 2023	External Audit Support	Discussed progress of workpapers after client call and plans over weekend to prepare additional schedules. EY Attendees: P. Yoo, R. Lindeman, T. Hayes	0.3	\$450.00	\$135.00
Yoo,Patrick	Senior	28 Jul 2023	External Audit Support	Analyze advanced payments workbook/support for shipping cost additions and transfers	0.9	\$450.00	\$405.00
Yoo,Patrick	Senior	28 Jul 2023	External Audit Support	Continue to analyze related parties workbooks for FY 2022	1.2	\$450.00	\$540.00

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Yoo,Patrick	Senior	28 Jul 2023	External Audit Support	Assist in updating status slide deck for regularly recurring status meetings	0.9	\$450.00	\$405.00
Zaman,Sabina	Partner/Principal	28 Jul 2023	External Audit Support	Meeting to review and update status report deck prior to presenting to Celsius EY Attendees: A. Gray, J. Lipschutz, S. Zaman	0.8	\$850.00	\$680.00
Zaman, Sabina	Partner/Principal	28 Jul 2023	External Audit Support	Meeting to discuss open action items with J. Block (Celsius). EY Attendees: S. Zaman. Other Attendees: J. Block (Celsius)	0.3	\$850.00	\$255.00
Zaman, Sabina	Partner/Principal	28 Jul 2023	External Audit Support	Executive review of status report deck to be shared in meeting with J. Block (Celsius) following the weekend	2.2	\$850.00	\$1,870.00
Gust,Ryan Alexander	Senior	29 Jul 2023	External Audit Support	Reviewed and continued to make updates to the advanced payment workpaper	1.2	\$450.00	\$540.00
Gust,Ryan Alexander	Senior	29 Jul 2023	External Audit Support	Prepared reconciliation summary and reviewed client support for advanced payments	1.1	\$450.00	\$495.00
Horn,David	Executive Director	29 Jul 2023	External Audit Support	Meeting with EY leadership to discuss transaction structure around Celsius engagement EY Attendees: S. Zaman, T. Caruso, D. Helwing, K. Sun, S. Deravin, S. Riley, D. Horn, B. Suarez	0.6	\$850.00	\$510.00
Lindeman,Ryan Paul	Senior	29 Jul 2023	External Audit Support	Compile data from trade tickets for revenue recognition	1.5	\$450.00	\$675.00
Lindeman,Ryan Paul	Senior	29 Jul 2023	External Audit Support	Prepare adjusting journal entries for accrued expenses	1.4	\$450.00	\$630.00
Lipschutz,Jordan D	Manager	29 Jul 2023	External Audit Support	Updating client status deck for J. Block (Celsius) with a summary of workstream status, progress to-date, risks/issues	3.9	\$595.00	\$2,320.50
Yoo,Patrick	Senior	29 Jul 2023	External Audit Support	Finished FY 2021 revenue re-calculation	1.9	\$450.00	\$855.00
Yoo,Patrick	Senior	29 Jul 2023	External Audit Support	Updated master proposed adjustment listing for prepaids, prepaid hosting, other receivable, and other areas worked on to date	0.9	\$450.00	\$405.00
Yoo,Patrick	Senior	29 Jul 2023	External Audit Support	Clear secondary partner review comments related to prepaid expenses, prepaid hosting, and other receivables	0.4	\$450.00	\$180.00
Yoo,Patrick	Senior	29 Jul 2023	External Audit Support	Analyze Core-related estimated usage prepayment FY 2022 activity to better understand methodology	0.8	\$450.00	\$360.00
Zaman,Sabina	Partner/Principal	29 Jul 2023	External Audit Support	Review status deck prior to presenting to Celsius	0.5	\$850.00	\$425.00
Gust,Ryan Alexander	Senior	30 Jul 2023	External Audit Support	Meeting to discuss bonus expense in payroll, outstanding debt items, and advanced payments EY Attendees: R. Gust, S. Riley	0.7	\$450.00	\$315.00
Riley,Sean	Senior Manager	30 Jul 2023	External Audit Support	Meeting to discuss bonus expense in payroll, outstanding debt items, and advanced payments EY Attendees: R. Gust, S. Riley	0.7	\$695.00	\$486.50
Riley,Sean	Senior Manager	30 Jul 2023	External Audit Support	Review of digital asset disposition support provided by the Client.	0.6	\$695.00	\$417.00
Suarez,Ben R.	Senior Manager	30 Jul 2023	External Audit Support	Meeting with EY leadership to discuss transaction structure around Celsius engagement EY Attendees: S. Zaman, T. Caruso, D. Helwing, K. Sun, S. Deravin, S. Riley, D. Horn, B. Suarez	0.6	\$695.00	\$417.00

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Barda,Eli	Partner/Principal	31 Jul 2023	External Audit Support	Clearing with Professional Practice Department sharing audit results presentations with new management of the Company	0.8	\$850.00	\$680.00
Barda,Eli	Partner/Principal	31 Jul 2023	External Audit Support	Meeting to get EY team aligned regarding communications with successor auditor EY Attendees: S. Zaman, S. Beattie, E. Barda, J. Hill	0.5	\$850.00	\$425.00
Barda,Eli	Partner/Principal	31 Jul 2023	External Audit Support	Clearing with Professional Practice Department sharing audit results presentations with new management of the Company	1.1	\$850.00	\$935.00
Beattie,Steve	Partner/Principal	31 Jul 2023	External Audit Support	Meeting to get EY team aligned regarding communications with successor auditor EY Attendees: S. Zaman, S. Beattie, E. Barda, J. Hill	0.5	\$850.00	\$425.00
Dishman,Carly	Manager	31 Jul 2023	External Audit Support	Analyze fact pattern for potential 2021 leases and construction in progress	3.4	\$595.00	\$2,023.00
Dishman,Carly	Manager	31 Jul 2023	External Audit Support	Draft and revise language for leases recent accounting pronouncements footnote and leases disclosure	2.1	\$595.00	\$1,249.50
Gray,Amaya	Staff	31 Jul 2023	External Audit Support	Meeting to report status update to Celsius team regarding progress and timelines. EY Attendees: J. Lipschutz, A. Steger, A. Gray, J. Hill, K. Sun, S. Zaman, S. Riley, T. Hayes. Other Attendees: A. Seetharaman (Celsius), J. Block (Celsius), J. Fan (Celsius)	0.3	\$295.00	\$88.50
Gray,Amaya	Staff	31 Jul 2023	External Audit Support	Meeting to discuss 2022 schedules prepared to date and any open items pertaining to these workbooks (prepaids, accruals, payroll, etc). Also, review adjustment list to date. EY Attendees: A. Gray, J. Lipschutz, P. Yoo, R. Gust, S. Riley, T. Hayes	1.3	\$295.00	\$383.50
Gust,Ryan Alexander	Senior	31 Jul 2023	External Audit Support	Meeting to discuss finalization of payroll and debt workbooks EY Attendees: R. Gust, S. Riley	0.2	\$450.00	\$90.00
Gust,Ryan Alexander	Senior	31 Jul 2023	External Audit Support	Meeting to discuss fixed asset roll forward schedules, open items related to payroll, and transfers to advanced payments. In addition, gameplan for the day's tasks. EY Attendees: P. Yoo, R. Gust, S. Riley, T. Hayes	1.1	\$450.00	\$495.00
Gust,Ryan Alexander	Senior	31 Jul 2023	External Audit Support	Meeting to discuss 2022 schedules prepared to date and any open items pertaining to these workbooks (prepaids, accruals, payroll, etc). Also, review adjustment list to date. EY Attendees: A. Gray, J. Lipschutz, P. Yoo, R. Gust, S. Riley, T. Hayes	1.3	\$450.00	\$585.00
Gust,Ryan Alexander	Senior	31 Jul 2023	External Audit Support	Finalize debt workbook based on client discussions and newly provided information	1.8	\$450.00	\$810.00
Gust,Ryan Alexander	Senior	31 Jul 2023	External Audit Support	Review and update advanced payments workbook by creating roll forward schedule that ties to the GL and TB	3.2	\$450.00	\$1,440.00

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Gust,Ryan Alexander	Senior	31 Jul 2023	External Audit Support	Review and update the advanced payments workbook by tracing payments to the bank statements and revolving credit agreements	1.1	\$450.00	\$495.00
Gust,Ryan Alexander	Senior	31 Jul 2023	External Audit Support	Finalize payroll workbook and Journal Entries based on discussion with client	1.6	\$450.00	\$720.00
Hayes,Taylor C	Manager	31 Jul 2023	External Audit Support	Meeting to report status update to Celsius team regarding progress and timelines. EY Attendees: J. Lipschutz, A. Steger, A. Gray, J. Hill, K. Sun, S. Zaman, S. Riley, T. Hayes. Other Attendees: A. Seetharaman (Celsius), J. Block (Celsius), J. Fan (Celsius)	0.3	\$595.00	\$178.50
Hayes,Taylor C	Manager	31 Jul 2023	External Audit Support	Meeting to discuss fixed asset roll forward schedules, open items related to payroll, and transfers to advanced payments. In addition, gameplan for the day's tasks. EY Attendees: P. Yoo, R. Gust, S. Riley, T. Hayes	1.1	\$595.00	\$654.50
Hayes,Taylor C	Manager	31 Jul 2023	External Audit Support	Discussion of appropriate balance sheet presentation of derivative stemming from power purchase agreement EY Attendees: S. Riley, G. Hecht, T. Hayes	0.4	\$595.00	\$238.00
Hayes,Taylor C	Manager	31 Jul 2023	External Audit Support	SQR Review of Revenue, Digital Assets, and Impairment Workbook for FY22 EY Attendees: S. Zaman, S. Riley, T. Hayes	0.6	\$595.00	\$357.00
Hayes,Taylor C	Manager	31 Jul 2023	External Audit Support	Meeting to discuss 2022 schedules prepared to date and any open items pertaining to these workbooks (prepaids, accruals, payroll, etc). Also, review adjustment list to date. EY Attendees: A. Gray, J. Lipschutz, P. Yoo, R. Gust, S. Riley, T. Hayes	1.3	\$595.00	\$773.50
Hayes,Taylor C	Manager	31 Jul 2023	External Audit Support	vouching repayments of batch loan to Celsius network against digital asset dispositions during FY21	1.4	\$595.00	\$833.00
Hayes,Taylor C	Manager	31 Jul 2023	External Audit Support	Vouching of btc loan repayments in btc to fireblocks wallet (3 wallets during FY21) to confirm disposition of btc	2.4	\$595.00	\$1,428.00
Hayes,Taylor C	Manager	31 Jul 2023	External Audit Support	Drafting open items for trade tickets unable to vouch for FY21	0.4	\$595.00	\$238.00
Hayes,Taylor C	Manager	31 Jul 2023	External Audit Support	Drafting open items for trade tickets unable to vouch for FY22	0.1	\$595.00	\$59.50
Hill,Jeff	Partner/Principal	31 Jul 2023	External Audit Support	Meeting to report status update to Celsius team regarding progress and timelines. EY Attendees: J. Lipschutz, A. Steger, A. Gray, J. Hill, K. Sun, S. Zaman, S. Riley, T. Hayes. Other Attendees: A. Seetharaman (Celsius), J. Block (Celsius), J. Fan (Celsius)	0.3	\$850.00	\$255.00
Hill,Jeff	Partner/Principal	31 Jul 2023	External Audit Support	Meeting to get EY team aligned regarding communications with successor auditor EY Attendees: S. Zaman, S. Beattie, E. Barda, J. Hill	0.5	\$850.00	\$425.00
Lindeman,Ryan Paul	Senior	31 Jul 2023	External Audit Support	Met to discuss details of prepaid expenses and the connection to accruals EY Attendees: R. Lindeman, S. Riley, P. Yoo, T. Hayes, R. Gust	0.8	\$450.00	\$360.00
Lindeman,Ryan Paul	Senior	31 Jul 2023	External Audit Support	Clearing review comments on other payables	1.6	\$450.00	\$720.00

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Lindeman,Ryan Paul	Senior	31 Jul 2023	External Audit Support	Clearing review comments on accrued expenses	3.3	\$450.00	\$1,485.00
Lindeman,Ryan Paul	Senior	31 Jul 2023	External Audit Support	Gathering support for advanced payments	0.9	\$450.00	\$405.00
Lindeman,Ryan Paul	Senior	31 Jul 2023	External Audit Support	Placeholder for client meeting- discussing other payables and accrued expenses among other workbooks	1.2	\$450.00	\$540.00
Lipschutz,Jordan D	Manager	31 Jul 2023	External Audit Support	Meeting to report status update to Celsius team regarding progress and timelines. EY Attendees: J. Lipschutz, A. Steger, A. Gray, J. Hill, K. Sun, S. Zaman, S. Riley, T. Hayes. Other Attendees: A. Seetharaman (Celsius), J. Block (Celsius), J. Fan (Celsius)	0.3	\$595.00	\$178.50
Lipschutz,Jordan D	Manager	31 Jul 2023	External Audit Support	Meeting to discuss 2022 schedules prepared to date and any open items pertaining to these workbooks (prepaids, accruals, payroll, etc). Also, review adjustment list to date. EY Attendees: A. Gray, J. Lipschutz, P. Yoo, R. Gust, S. Riley, T. Hayes	1.3	\$595.00	\$773.50
Lipschutz,Jordan D	Manager	31 Jul 2023	External Audit Support	Updating the client status deck per client feedback on workstream status and next steps	3.4	\$595.00	\$2,023.00
Lipschutz,Jordan D	Manager	31 Jul 2023	External Audit Support	Updating fee breakdowns with actual and forecasted fees vs. budgeted fees, per client feedback	3.1	\$595.00	\$1,844.50
MacIntosh,Paul	Parter/Principal	31 Jul 2023	External Audit Support	Executive review of 2022 advanced payments workbook	0.8	\$850.00	\$680.00
MacIntosh,Paul	Parter/Principal	31 Jul 2023	External Audit Support	Executive review of 2022 debt workbook	1.2	\$850.00	\$1,020.00
Riley,Sean	Senior Manager	31 Jul 2023	External Audit Support	Meeting to report status update to Celsius team regarding progress and timelines. EY Attendees: J. Lipschutz, A. Steger, A. Gray, J. Hill, K. Sun, S. Zaman, S. Riley, T. Hayes. Other Attendees: A. Seetharaman (Celsius), J. Block (Celsius), J. Fan (Celsius)	0.3	\$695.00	\$208.50
Riley,Sean	Senior Manager	31 Jul 2023	External Audit Support	Met to discuss details of prepaid expenses and the connection to accruals EY Attendees: R. Lindeman, S. Riley, P. Yoo	0.8	\$695.00	\$556.00
Riley,Sean	Senior Manager	31 Jul 2023	External Audit Support	Meeting to discuss finalization of payroll and debt workbooks EY Attendees: R. Gust, S. Riley	0.2	\$695.00	\$139.00
Riley,Sean	Senior Manager	31 Jul 2023	External Audit Support	Meeting to discuss fixed asset roll forward schedules, open items related to payroll, and transfers to advanced payments. In addition, gameplan for the day's tasks. EY Attendees: P. Yoo, R. Gust, S. Riley, T. Hayes	1.1	\$695.00	\$764.50
Riley,Sean	Senior Manager	31 Jul 2023	External Audit Support	Discussion of appropriate balance sheet presentation of derivative stemming from power purchase agreement EY Attendees: S. Riley, G. Hecht, T. Hayes	0.4	\$695.00	\$278.00
Riley,Sean	Senior Manager	31 Jul 2023	External Audit Support	SQR Review of Revenue, Digital Assets, and Impairment Workbook for FY22 EY Attendees: S. Zaman, S. Riley, T. Hayes	0.6	\$695.00	\$417.00

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Riley,Sean	Senior Manager	31 Jul 2023	External Audit Support	Meeting to discuss 2022 schedules prepared to date and any open items pertaining to these workbooks (prepaids, accruals, payroll, etc). Also, review adjustment list to date. EY Attendees: A. Gray, J. Lipschutz, P. Yoo, R. Gust, S. Riley, T. Hayes	1.3	\$695.00	\$903.50
Riley,Sean	Senior Manager	31 Jul 2023	External Audit Support	Secondary review of 2022 advanced payments workbook.	1.8	\$695.00	\$1,251.00
Riley,Sean	Senior Manager	31 Jul 2023	External Audit Support	Secondary review of 2022 debt workbook.	1.3	\$695.00	\$903.50
Riley,Sean	Senior Manager	31 Jul 2023	External Audit Support	Review of 2022 debt repayment details provided by the Client.	0.9	\$695.00	\$625.50
Riley,Sean	Senior Manager	31 Jul 2023	External Audit Support	Review of power purchase arrangements relevant to 2022.	0.6	\$695.00	\$417.00
Riley,Sean	Senior Manager	31 Jul 2023	External Audit Support	Review of reconciling items between advanced payments and fixed assets for 2022.	1.1	\$695.00	\$764.50
Riley,Sean	Senior Manager	31 Jul 2023	External Audit Support	Meeting with EY leadership to discuss overall progression of Celsius engagement and detailed timeline view EY Attendees: S. Zaman, S. Riley, S. Beattie, T. Caruso	0.5	\$695.00	\$347.50
Shimoni,Avri	Senior Manager	31 Jul 2023	External Audit Support	Clearing with Professional Practice Department sharing audit results presentations with new management of the Company	0.3	\$695.00	\$208.50
Steger,Adam Elliot	Senior Manager	31 Jul 2023	External Audit Support	Meeting to report status update to Celsius team regarding progress and timelines. EY Attendees: J. Lipschutz, A. Steger, A. Gray, J. Hill, K. Sun, S. Zaman, S. Riley, T. Hayes. Other Attendees: A. Seetharaman (Celsius), J. Block (Celsius), J. Fan (Celsius)	0.3	\$695.00	\$208.50
Sun,Kaiyang	Senior Manager	31 Jul 2023	External Audit Support	Meeting to report status update to Celsius team regarding progress and timelines. EY Attendees: J. Lipschutz, A. Steger, A. Gray, J. Hill, K. Sun, S. Zaman, S. Riley, T. Hayes. Other Attendees: A. Seetharaman (Celsius), J. Block (Celsius), J. Fan (Celsius)	0.3	\$695.00	\$208.50
Yoo,Patrick	Senior	31 Jul 2023	External Audit Support	Met to discuss details of prepaid expenses and the connection to accruals EY Attendees: R. Lindeman, S. Riley, P. Yoo	0.8	\$450.00	\$360.00
Yoo,Patrick	Senior	31 Jul 2023	External Audit Support	Meeting to discuss fixed asset roll forward schedules, open items related to payroll, and transfers to advanced payments. In addition, gameplan for the day's tasks. EY Attendees: P. Yoo, R. Gust, S. Riley, T. Hayes	1.1	\$450.00	\$495.00
Yoo,Patrick	Senior	31 Jul 2023	External Audit Support	Meeting to discuss 2022 schedules prepared to date and any open items pertaining to these workbooks (prepaids, accruals, payroll, etc). Also, review adjustment list to date. EY Attendees: A. Gray, J. Lipschutz, P. Yoo, R. Gust, S. Riley, T. Hayes	1.3	\$450.00	\$585.00

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Yoo,Patrick	Senior	31 Jul 2023	External Audit Support	Review new client support provided for FY 2022 advanced payments and update workbook for newly provided responses	1.6	\$450.00	\$720.00
Yoo,Patrick	Senior	31 Jul 2023	External Audit Support	Review new client support provided for Q1 2022 fixed asset roll forward and update workbook for newly provided responses	0.7	\$450.00	\$315.00
Yoo,Patrick	Senior	31 Jul 2023	External Audit Support	Review new client support provided for Q2 2022 fixed asset roll forward and update workbook for newly provided responses	0.8	\$450.00	\$360.00
Yoo,Patrick	Senior	31 Jul 2023	External Audit Support	Review new client support provided for Q3 2022 fixed asset roll forward and update workbook for newly provided responses	0.8	\$450.00	\$360.00
Yoo,Patrick	Senior	31 Jul 2023	External Audit Support	Review new client support provided for Q4 2022 fixed asset roll forward and update workbook for newly provided responses	0.8	\$450.00	\$360.00
Yoo,Patrick	Senior	31 Jul 2023	External Audit Support	Continue review of 2021 revenue workbook impairment analysis (sales and loan repayments)	2.1	\$450.00	\$945.00
Zaman,Sabina	Partner/Principal	31 Jul 2023	External Audit Support	Meeting to report status update to Celsius team regarding progress and timelines. EY Attendees: J. Lipschutz, A. Steger, A. Gray, J. Hill, K. Sun, S. Zaman, S. Riley, T. Hayes. Other Attendees: A. Seetharaman (Celsius), J. Block (Celsius), J. Fan (Celsius)	0.3	\$850.00	\$255.00
Zaman,Sabina	Partner/Principal	31 Jul 2023	External Audit Support	Meeting to get EY team aligned regarding communications with successor auditor EY Attendees: S. Zaman, S. Beattie, E. Barda, J. Hill	0.5	\$850.00	\$425.00
Zaman,Sabina	Partner/Principal	31 Jul 2023	External Audit Support	SQR Review of Revenue, Digital Assets, and Impairment Workbook for FY22 EY Attendees: S. Zaman, S. Riley, T. Hayes	0.6	\$850.00	\$510.00
Zaman, Sabina	Partner/Principal	31 Jul 2023	External Audit Support	Meeting with EY leadership to discuss transaction structure around Celsius engagement EY Attendees: S. Zaman, T. Caruso, D. Helwing, K. Sun, S. Deravin, S. Riley, D. Horn, B. Suarez	0.6	\$850.00	\$510.00
Zaman, Sabina	Partner/Principal	31 Jul 2023	External Audit Support	Review of financials update from A. Gray and provide feedback prior to discussion with J. Block (Celsius)	1.7	\$850.00	\$1,445.00
				Total	974.1		\$557,137.50

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Riley,Sean	Senior Manager	10 Jul 2023	Financial statement support	Review of 2020 financial statements.	1.2	\$695.00	\$834.00
Riley,Sean	Senior Manager	11 Jul 2023	Financial statement support	Review of 2021 financial statements.	2.2	\$695.00	\$1,529.00
Simpson,Rhett Everett	Senior	11 Jul 2023	Financial statement support	Review of Celsius peer benchmarking file	2.7	\$450.00	\$1,215.00
Simpson,Rhett Everett	Senior	11 Jul 2023	Financial statement support	High level comparison of Celsius' 2021 financial statement to the peers	3.3	\$450.00	\$1,485.00
Sun,Kaiyang	Senior Manager	11 Jul 2023	Financial statement support	Reviewed project plan and kick off materials to align timeline and activities	0.8	\$695.00	\$556.00
Simpson,Rhett Everett	Senior	12 Jul 2023	Financial statement support	Providing commentary over Celsius' financial statement: EY GAAP Checklist General Disclosures (consolidation, Variable Interest Entities (VIEs), Accounting Changes); Balance Sheet (Income Taxes, Accounts Payable)	3.9	\$450.00	\$1,755.00
Simpson,Rhett Everett	Senior	12 Jul 2023	Financial statement support	Providing commentary over Celsius' FS: EY GAAP Checklist General Disclosures (subsequent events and other considerations)	1.1	\$450.00	\$495.00
Sun,Kaiyang	Senior Manager	12 Jul 2023	Financial statement support	Reviewed 2021 Financial Statements and peer benchmarking exercise to provide instructions to the team	3.7	\$695.00	\$2,571.50
Simpson,Rhett Everett	Senior	13 Jul 2023	Financial statement support	Providing commentary over Celsius' FS: EY GAAP Checklist Balance Sheet (Cash and Cash Equivalents, Financial instruments, Receivables, Credit losses)	3.2	\$450.00	\$1,440.00
Simpson,Rhett Everett	Senior	13 Jul 2023	Financial statement support	Providing commentary over Celsius' FS: EY GAAP Checklist Balance Sheet (Inventory, Last In First Out (LIFO) Inventory, Fair Value Measurements)	3.3	\$450.00	\$1,485.00
Sun,Kaiyang	Senior Manager	13 Jul 2023	Financial statement support	Reviewed GAAP checklist and peer benchmarking to understand the status of 2021 FS review	1.7	\$695.00	\$1,181.50
Sun,Kaiyang	Senior Manager	13 Jul 2023	Financial statement support	Reviewed footnote benchmarking analysis to comment on 2021 financial statement disclosures	1.9	\$695.00	\$1,320.50
Gust,Ryan Alexander	Senior	14 Jul 2023	Financial statement support	The team met to go over initial high level takeaways from the peer comparison file and GAAP checklist. EY Attendees: R. Simpson, K. Sun, R. Gust	0.4	\$450.00	\$180.00
Simpson,Rhett Everett	Senior	14 Jul 2023	Financial statement support	Meeting to review initial observations from the peer comparison file and GAAP checklist EY Attendees: R. Simpson, K. Sun, R. Gust	0.4	\$450.00	\$180.00
Simpson,Rhett Everett	Senior	14 Jul 2023	Financial statement support	Providing commentary over Celsius' FS: EY GAAP Checklist Balance Sheet (Fair Value Option for Financial Assets and Financial Liabilities, Derivatives)	2.7	\$450.00	\$1,215.00
Simpson,Rhett Everett	Senior	14 Jul 2023	Financial statement support	Provide commentary over Celsius' FS: EY GAAP Checklist Balance Sheet (Investments, Depreciation, Impairment, Income taxes)	2.8	\$450.00	\$1,260.00
Simpson,Rhett Everett	Senior	14 Jul 2023	Financial statement support	Provide commentary over Celsius' FS: EY GAAP Checklist Balance Sheet (Intangible assets, other assets)	1.1	\$450.00	\$495.00
Sun,Kaiyang	Senior Manager	14 Jul 2023	Financial Statement Support	Meeting to review initial observations from the peer comparison file and GAAP checklist EY Attendees: R. Simpson, K. Sun, R. Gust	0.4	\$695.00	\$278.00
Lipschutz,Jordan D	Manager	17 Jul 2023	Financial statement support	Email correspondence to J. Block (Celsius) regarding EY access to Personal Identifiable Information (PII) data for financial statement preparation purposes	0.2	\$595.00	\$119.00
Simpson,Rhett Everett	Senior	17 Jul 2023	Financial statement support	Meeting to discuss 2021 financial statement GAAP checklist and how to split up the work. EY Attendees: J. Woods, K. Sun, K. Zimmer, R. Simpson	0.5	\$450.00	\$225.00
Simpson,Rhett Everett	Senior	17 Jul 2023	Financial statement support	Providing commentary over Celsius' FS: EY GAAP Checklist Balance Sheet (Other investments, Income taxes, Liabilities — Extinguishments of Liabilities)	2.7	\$450.00	\$1,215.00
Simpson,Rhett Everett	Senior	17 Jul 2023	Financial statement support	Provide commentary over Celsius' FS: EY GAAP Checklist Balance Sheet (Accounts and Notes Payable, Obligations (Long-Term, Recorded, and Unrecorded), Stockholders' Equity, Including Certain Convertible Instruments)	2.8	\$450.00	\$1,260.00
Sun,Kaiyang	Senior Manager	17 Jul 2023	Financial Statement Support	Meeting to discuss 2021 financial statement GAAP checklist and how to split up the work. EY Attendees: J. Woods, K. Sun, K. Zimmer, R. Simpson	0.5	\$695.00	\$347.50
Sun,Kaiyang	Senior Manager	17 Jul 2023	Financial Statement Support	Reviewed SEC preclearance letter to understand project background related to reporting requirements	1.3	\$695.00	\$903.50

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Sun,Kaiyang	Senior Manager	17 Jul 2023	Financial Statement Support	Reviewed general section of the financial statements footnotes and provided comments	1.1	\$695.00	\$764.50
Woods,John	Senior	17 Jul 2023	Financial Statement Support	Meeting to discuss 2021 financial statement GAAP checklist and how to split up the work. EY Attendees: J. Woods, K. Sun, K. Zimmer, R. Simpson	0.5	\$450.00	\$225.00
Woods,John	Senior	17 Jul 2023	Financial statement support	Review Celsius 2020 and 2021 Annual Financial Statements in preparation for populating the GAAP Checklist	0.7	\$450.00	\$315.00
Woods,John	Senior	17 Jul 2023	Financial statement support	Worked on populating the GAAP Checklist	1.4	\$450.00	\$630.00
Woods,John	Senior	17 Jul 2023	Financial statement support	Compared the Peer Company Footnote Benchmark File against the GAAP Checklist	1.3	\$450.00	\$585.00
Woods,John	Senior	17 Jul 2023	Financial statement support	Review Financials Balance Sheet Reconciliation 2022 file in preparation for the 2021 file and analysis of the YE21 annual financial statements	0.4	\$450.00	\$180.00
Woods,John	Senior	17 Jul 2023	Financial statement support	Performed an initial trial balance to financial statement tie out	0.6	\$450.00	\$270.00
Woods,John	Senior	17 Jul 2023	Financial statement support	Research Financial Reporting Disclosures reports/policies to verify proper financial statement representation was used with Celsius financials	0.5	\$450.00	\$225.00
Woods,John	Senior	17 Jul 2023	Financial statement support	Analyzed the Prepared By Client (PBC) files for documents/request that are relevant to the Financial Statement workstream	0.3	\$450.00	\$135.00
Woods,John	Senior	17 Jul 2023	Financial statement support	Performed a critical self review of sections I completed on the GAAP Checklist	0.6	\$450.00	\$270.00
Zimmer,Kristin	Manager	17 Jul 2023	Financial statement support	Meeting to discuss 2021 financial statement GAAP checklist and how to split up the work. EY Attendees: J. Woods, K. Sun, K. Zimmer, R. Simpson	0.5	\$595.00	\$297.50
Zimmer,Kristin	Manager	17 Jul 2023	Financial statement support	Initial review of 2021 Financial Statement Footnote 1	0.3	\$595.00	\$178.50
Zimmer,Kristin	Manager	17 Jul 2023	Financial statement support	Initial review of 2021 Financial Statement Footnote 2	0.8	\$595.00	\$476.00
Zimmer,Kristin	Manager	17 Jul 2023	Financial statement support	Initial review of 2021 Financial Statement Footnote 4	0.1	\$595.00	\$59.50
Zimmer,Kristin	Manager	17 Jul 2023	Financial statement support	Initial review of 2021 Financial Statement Footnote 5	0.3	\$595.00	\$178.50
Zimmer,Kristin	Manager	17 Jul 2023	Financial statement support	Initial review of 2021 Financial Statement Footnote 6	0.1	\$595.00	\$59.50
Zimmer,Kristin	Manager	17 Jul 2023	Financial statement support	Initial review of 2021 Financial Statement Footnote 7	0.2	\$595.00	\$119.00
Zimmer,Kristin	Manager	17 Jul 2023	Financial statement support	Initial review of 2021 Financial Statement Footnote 9	0.3	\$595.00	\$178.50
Zimmer,Kristin	Manager	17 Jul 2023	Financial statement support	Initial review of 2021 Financial Statement Footnote 10	0.1	\$595.00	\$59.50
Zimmer,Kristin	Manager	17 Jul 2023	Financial statement support	Initial review of 2021 Financial Statement Footnote 11/12	0.1	\$595.00	\$59.50
Zimmer,Kristin	Manager	17 Jul 2023	Financial statement support	Reviewed GAAP Checklist questions 7-33	1.2	\$595.00	\$714.00
Simpson,Rhett Everett	Senior	18 Jul 2023	Financial statement support	Provide commentary over Celsius' FS: EY GAAP Checklist Balance Sheet (Income statement and Statement of Cash Flows)	3.7	\$450.00	\$1,665.00
Simpson,Rhett Everett	Senior	18 Jul 2023	Financial statement support	Provide commentary over Celsius' FS: EY GAAP Checklist Balance Sheet (Accounting Policies, Advertising Costs, Asset Retirement Obligations, Business Combinations — Acquisition Method)	1.4	\$450.00	\$630.00
Sun,Kaiyang	Senior Manager	18 Jul 2023	Financial Statement Support	Provided written instructions to other engagement team members for financial statements review tasks	0.6	\$695.00	\$417.00

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Sun,Kaiyang	Senior Manager	18 Jul 2023	Financial Statement Support	Reviewed revenue recognition policy within the 2020/2021 financial statements and provided comments	1.3	\$695.00	\$903.50
Sun,Kaiyang	Senior Manager	18 Jul 2023	Financial Statement Support	Reviewed cryptocurrencies section of the 2020/2021 financial statements to understand the accounting treatment	1.8	\$695.00	\$1,251.00
Woods,John	Senior	18 Jul 2023	Financial statement support	Performed research related to re-audit guidance of historical financial statements	1.0	\$450.00	\$450.00
Zimmer,Kristin	Manager	18 Jul 2023	Financial statement support	Reviewed GAAP checklist questions 38-41 in conjunction with Footnote 12	0.2	\$595.00	\$119.00
Zimmer,Kristin	Manager	18 Jul 2023	Financial statement support	Reviewed GAAP checklist questions 34-47	1.6	\$595.00	\$952.00
Zimmer,Kristin	Manager	18 Jul 2023	Financial statement support	Reviewed GAAP checklist questions 105-123	1.3	\$595.00	\$773.50
Gust,Ryan Alexander	Senior	19 Jul 2023	Financial statement support	Review and plan financial statement workbook	0.6	\$450.00	\$270.00
Simpson,Rhett Everett	Senior	19 Jul 2023	Financial statement support	Provide commentary over Celsius' Financial Statement: EY GAAP Checklist Balance Sheet (Capitalized Interests, Collaborative Arrangements, Commitments and Contingencies)	2.8	\$450.00	\$1,260.00
Simpson,Rhett Everett	Senior	19 Jul 2023	Financial statement support	Provide commentary over Celsius' Financial Statement: EY GAAP Checklist Balance Sheet (Compensated Absences, Contract Accounting, Troubled Debt Restructurings)	2.2	\$450.00	\$990.00
Sun,Kaiyang	Senior Manager	19 Jul 2023	Financial Statement Support	Communication with the team on 2021 trail balance tie out instructions	0.8	\$695.00	\$556.00
Sun,Kaiyang	Senior Manager	19 Jul 2023	Financial Statement Support	Researched client provided materials for 2021 financial statements to set up workbook	1.2	\$695.00	\$834.00
Sun,Kaiyang	Senior Manager	19 Jul 2023	Financial Statement Support	Researched on 2021 financial statement line item mapping to prepare for 2021 financial statements	1.7	\$695.00	\$1,181.50
Zimmer,Kristin	Manager	19 Jul 2023	Financial statement support	Reviewed GAAP checklist questions 394-416	1.1	\$595.00	\$654.50
Zimmer,Kristin	Manager	19 Jul 2023	Financial statement support	Research and prepared preliminary materiality calculation file	1.9	\$595.00	\$1,130.50
Zimmer,Kristin	Manager	19 Jul 2023	Financial statement support	Prepare 2021 Financial Statement workbook (mapping of accounts to financial statements and adding adjustments)	0.5	\$595.00	\$297.50
Gray,Amaya	Staff	20 Jul 2023	Financial statement support	Meeting to discuss payroll with Celsius and their Human Resources (HR) team. EY Attendees: A. Gray, J. Lipschutz, K. Sun, R. Gust, R. Lindeman, S. Riley. Other Attendees: P. Pandey (Celsius), T. Walsh (Celsius)	0.8	\$295.00	\$236.00
Gust,Ryan Alexander	Senior	20 Jul 2023	Financial statement support	Meeting to discuss payroll with Celsius and their Human Resources (HR) team. EY Attendees: A. Gray, J. Lipschutz, K. Sun, R. Gust, R. Lindeman, S. Riley. Other Attendees: P. Pandey (Celsius), T. Walsh (Celsius)	0.8	\$450.00	\$360.00
Gust,Ryan Alexander	Senior	20 Jul 2023	Financial statement support	Prepared trial balance for financial statement support and evaluated various files to determine which was most appropriate	1.3	\$450.00	\$585.00
Lindeman,Ryan Paul	Senior	20 Jul 2023	Financial statement support	Meeting to discuss payroll with Celsius and their Human Resources (HR) team. EY Attendees: A. Gray, J. Lipschutz, K. Sun, R. Gust, R. Lindeman, S. Riley. Other Attendees: P. Pandey (Celsius), T. Walsh (Celsius)	0.8	\$450.00	\$360.00
Lipschutz,Jordan D	Manager	20 Jul 2023	Financial statement support	Meeting to discuss payroll with Celsius and their Human Resources (HR) team. EY Attendees: A. Gray, J. Lipschutz, K. Sun, R. Gust, R. Lindeman, S. Riley. Other Attendees: P. Pandey (Celsius), T. Walsh (Celsius)	0.8	\$595.00	\$476.00
Riley,Sean	Senior Manager	20 Jul 2023	Financial statement support	Meeting to discuss payroll with Celsius and their Human Resources (HR) team. EY Attendees: A. Gray, J. Lipschutz, K. Sun, R. Gust, R. Lindeman, S. Riley. Other Attendees: P. Pandey (Celsius), T. Walsh (Celsius)	0.8	\$695.00	\$556.00

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Simpson,Rhett Everett	Senior	20 Jul 2023	Financial statement support	Meeting to discuss mapping of the 2021 trial balance along with adjusting journal entries needed for the uplift of 2021 financial statements. EY Attendees: K. Zimmer, K. Sun, R. Simpson	0.6	\$450.00	\$270.00
Simpson,Rhett Everett	Senior	20 Jul 2023	Financial statement support	Provide commentary over Celsius' Financial Statement: EY GAAP Checklist Balance Sheet (Transfers and Servicing of Financial Assets, Stock-Based Compensation, Segments of a Business)	3.3	\$450.00	\$1,485.00
Simpson,Rhett Everett	Senior	20 Jul 2023	Financial statement support	Compare trial balance to financial statement support provided to uplift 2021 and 2022 financial statements	3.1	\$450.00	\$1,395.00
Sun,Kaiyang	Senior Manager	20 Jul 2023	Financial Statement Support	Meeting to discuss payroll with Celsius and their Human Resources (HR) team. EY Attendees: A. Gray, J. Lipschutz, K. Sun, R. Gust, R. Lindeman, S. Riley. Other Attendees: P. Pandey (Celsius), T. Walsh (Celsius)	0.8	\$695.00	\$556.00
Sun,Kaiyang	Senior Manager	20 Jul 2023	Financial Statement Support	Meeting to discuss mapping of the 2021 trial balance along with adjusting journal entries needed for the uplift of 2021 financial statements. EY Attendees: K. Zimmer, K. Sun, R. Simpson	0.6	\$695.00	\$417.00
Sun,Kaiyang	Senior Manager	20 Jul 2023	Financial Statement Support	Set up financial statement workbook for 2021 financials	2.8	\$695.00	\$1,946.00
Zimmer,Kristin	Manager	20 Jul 2023	Financial statement support	Meeting to discuss mapping of the 2021 trial balance along with adjusting JEs needed for the uplift of 2021 financial statements. EY Attendees: K. Zimmer, K. Sun, R. Simpson	0.6	\$595.00	\$357.00
Zimmer,Kristin	Manager	20 Jul 2023	Financial statement support	Prepared financial statement workbook using 2021 trial balance	2.6	\$595.00	\$1,547.00
Zimmer,Kristin	Manager	20 Jul 2023	Financial statement support	Reviewed footnote 8 tie out	0.2	\$595.00	\$119.00
Zimmer,Kristin	Manager	20 Jul 2023	Financial statement support	Reviewed footnote Mapping	1.2	\$595.00	\$714.00
Zimmer,Kristin	Manager	20 Jul 2023	Financial statement support	Prepared comparison between 2021 trial balances provided	0.4	\$595.00	\$238.00
Gust,Ryan Alexander	Senior	21 Jul 2023	Financial statement support	Continued to prepare the trial balance for financial statement support	2.6	\$450.00	\$1,170.00
Gust,Ryan Alexander	Senior	21 Jul 2023	Financial statement support	Compare trial balance information to determine differences between files provided	2.3	\$450.00	\$1,035.00
Simpson,Rhett Everett	Senior	21 Jul 2023	Financial statement support	Compare trial balance and underlying support to financial statement support provided to uplift 2021 and 2022 financial statements	2.9	\$450.00	\$1,305.00
Simpson,Rhett Everett	Senior	21 Jul 2023	Financial statement support	Recalculation of footnotes 3, 4 and 8 to uplift 2021 and 2022 financial statements	3.5	\$450.00	\$1,575.00
Sun,Kaiyang	Senior Manager	21 Jul 2023	Financial statement support	Reviewed client provided trail balance and performed tie-out to financial statements	3.8	\$695.00	\$2,641.00
Sun,Kaiyang	Senior Manager	21 Jul 2023	Financial statement support	Summarized observations from the financial statements tie-out to client communication	1.7	\$695.00	\$1,181.50
Zaman,Sabina	Partner/Principal	21 Jul 2023	Financial statement support	Review excerpts of the disclosure document (pages 297 to 332)	1.0	\$850.00	\$850.00
Zimmer,Kristin	Manager	21 Jul 2023	Financial statement support	Reviewed peer benchmarking file for financial statement disclosures	2.3	\$595.00	\$1,368.50
Zimmer,Kristin	Manager	21 Jul 2023	Financial statement support	Reviewed documents provided for 2021 financial statement support	1.8	\$595.00	\$1,071.00
Zimmer,Kristin	Manager	21 Jul 2023	Financial statement support	Reviewed FS roll forward shell	0.9	\$595.00	\$535.50
Zimmer,Kristin	Manager	21 Jul 2023	Financial statement support	Reviewed GAAP checklist questions 394-416	1.4	\$595.00	\$833.00

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Granados,Dariana	Staff	24 Jul 2023	Financial statement support	Meeting to walkthrough revenue recognition / impairment workbooks from Celsius team. EY Attendees: A. Gray, K. Sun, D. Grenados, j. , J. Block, J. Lipschutz, P. Yoo, P. Pandey, S. Riley, T. Hayes. Other Attendees: Y. Choi (Celsius), P. Pandey (Celsius), J. Block (Celsius), J. Fan (Celsius)	0.6	\$295.00	\$177.00
Gray,Amaya	Staff	24 Jul 2023	Financial statement support	Meeting to walkthrough revenue recognition / impairment workbooks from Celsius team. EY Attendees: A. Gray, K. Sun, D. Grenados, J. Lipschutz, P. Yoo, S. Riley, T. Hayes. Other Attendees: Y. Choi (Celsius), P. Pandey (Celsius), J. Block (Celsius), J. Fan (Celsius)	0.6	\$295.00	\$177.00
Gust,Ryan Alexander	Senior	24 Jul 2023	Financial statement support	Meeting to discuss the plan in drafting multiple years worth of financial statements EY Attendees: R. Gust, K. Sun	0.4	\$450.00	\$180.00
Gust,Ryan Alexander	Senior	24 Jul 2023	Financial statement support	Review financial statements to consolidate question log in preparation for tomorrow's client meeting and review material provided	2.7	\$450.00	\$1,215.00
Hayes,Taylor C	Manager	24 Jul 2023	Financial Statement Support	Meeting to walkthrough revenue recognition / impairment workbooks from Celsius team. EY Attendees: A. Gray, K. Sun, D. Grenados, j. , J. Block, J. Lipschutz, P. Yoo, P. Pandey, S. Riley, T. Hayes. Other Attendees: Y. Choi (Celsius), P. Pandey (Celsius), J. Block (Celsius), J. Fan (Celsius)	0.6	\$595.00	\$357.00
Lipschutz,Jordan D	Manager	24 Jul 2023	Financial statement support	Meeting to walkthrough revenue recognition / impairment workbooks from Celsius team. EY Attendees: A. Gray, K. Sun, D. Grenados, j. , J. Block, J. Lipschutz, P. Yoo, P. Pandey, S. Riley, T. Hayes. Other Attendees: Y. Choi (Celsius), P. Pandey (Celsius), J. Block (Celsius), J. Fan (Celsius)	0.6	\$595.00	\$357.00
Riley,Sean	Senior Manager	24 Jul 2023	Financial statement support	Meeting to walkthrough revenue recognition / impairment workbooks from Celsius team. EY Attendees: A. Gray, K. Sun, D. Grenados, j. , J. Block, J. Lipschutz, P. Yoo, P. Pandey, S. Riley, T. Hayes. Other Attendees: Y. Choi (Celsius), P. Pandey (Celsius), J. Block (Celsius), J. Fan (Celsius)	0.6	\$695.00	\$417.00
Simpson,Rhett Everett	Senior	24 Jul 2023	Financial statement support	Draft of the Organization footnote for the 2022 financial statements.	3.7	\$450.00	\$1,665.00
Simpson,Rhett Everett	Senior	24 Jul 2023	Financial statement support	Draft of the Property Plant and Equipment tables for the 2022 financial statements.	2.3	\$450.00	\$1,035.00
Sun,Kaiyang	Senior Manager	24 Jul 2023	Financial Statement Support	Meeting to discuss the plan in drafting multiple years worth of financial statements EY Attendees: R. Gust, K. Sun	0.4	\$695.00	\$278.00
Sun,Kaiyang	Senior Manager	24 Jul 2023	Financial Statement Support	Meeting to walkthrough revenue recognition / impairment workbooks from Celsius team. EY Attendees: A. Gray, K. Sun, D. Grenados, j. , J. Block, J. Lipschutz, P. Yoo, P. Pandey, S. Riley, T. Hayes. Other Attendees: Y. Choi (Celsius), P. Pandey (Celsius), J. Block (Celsius), J. Fan (Celsius)	0.6	\$695.00	\$417.00
Sun,Kaiyang	Senior Manager	24 Jul 2023	Financial Statement Support	Reviewed the 2021 balance sheet and supporting schedules for financial statements preparation purposes	3.2	\$695.00	\$2,224.00
Sun,Kaiyang	Senior Manager	24 Jul 2023	Financial Statement Support	Reviewed the 2021 income statement and supporting schedules for financial statements preparation purposes	3.4	\$695.00	\$2,363.00
Yoo,Patrick	Senior	24 Jul 2023	Financial statement support	Meeting to walkthrough revenue recognition / impairment workbooks from Celsius team. EY Attendees: A. Gray, K. Sun, D. Grenados, j. , J. Block, J. Lipschutz, P. Yoo, P. Pandey, S. Riley, T. Hayes. Other Attendees: Y. Choi (Celsius), P. Pandey (Celsius), J. Block (Celsius), J. Fan (Celsius)	0.6	\$450.00	\$270.00
Zimmer,Kristin	Manager	24 Jul 2023	Financial statement support	Prepared SCF workbook support	2.9	\$595.00	\$1,725.50
Zimmer,Kristin	Manager	24 Jul 2023	Financial statement support	Read through peer financials for assigned FN	1.1	\$595.00	\$654.50
Gray,Amaya	Staff	25 Jul 2023	Financial statement support	Meeting with EY and Celsius teams to discuss 2021 financial statements and any open items . EY Attendees: A. Gray, J. Lipschutz, K. Sun, K. Zimmer, R. Simpson, R. Gust, S. Riley. Other Attendees: J. Block (Celsius), J. Fan (Celsius)	0.6	\$295.00	\$177.00

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Gray,Amaya	Staff	25 Jul 2023	Financial statement support	Meeting to map out transaction structure for approaching the timeline of the registration statement EY Attendees: A. Gray, D. Helwing, J. Lipschutz, K. Sun, S. Zaman, S. Riley, S. Hanrahan	0.6	\$295.00	\$177.00
Gust,Ryan Alexander	Senior	25 Jul 2023	Financial statement support	Meeting with EY and Celsius teams to discuss 2021 financial statements and any open items . EY Attendees: A. Gray, J. Lipschutz, K. Sun, K. Zimmer, R. Simpson, R. Gust, S. Riley. Other Attendees: J. Block (Celsius), J. Fan (Celsius)	0.6	\$450.00	\$270.00
Gust,Ryan Alexander	Senior	25 Jul 2023	Financial statement support	Meeting to discuss the organization of the financial statement workpaper EY Attendees: R. Gust, K. Sun	0.3	\$450.00	\$135.00
Gust,Ryan Alexander	Senior	25 Jul 2023	Financial statement support	Review provided FN support and consolidate questions to ask management	2.7	\$450.00	\$1,215.00
Gust,Ryan Alexander	Senior	25 Jul 2023	Financial statement support	Prepare the Related Parties Footnote for FY 2022 financial statements	2.3	\$450.00	\$1,035.00
Lipschutz,Jordan D	Manager	25 Jul 2023	Financial statement support	Meeting with EY and Celsius teams to discuss 2021 financial statements and any open items . EY Attendees: A. Gray, J. Lipschutz, K. Sun, K. Zimmer, R. Simpson, R. Gust, S. Riley. Other Attendees: J. Block (Celsius), J. Fan (Celsius)	0.6	\$595.00	\$357.00
Lipschutz,Jordan D	Manager	25 Jul 2023	Financial statement support	Meeting to map out transaction structure for approaching the timeline of the registration statement EY Attendees: A. Gray, D. Helwing, J. Lipschutz, K. Sun, S. Zaman, S. Riley, S. Hanrahan	0.6	\$595.00	\$357.00
Riley,Sean	Senior Manager	25 Jul 2023	Financial statement support	Meeting with EY and Celsius teams to discuss 2021 financial statements and any open items . EY Attendees: A. Gray, J. Lipschutz, K. Sun, K. Zimmer, R. Simpson, R. Gust, S. Riley. Other Attendees: J. Block (Celsius), J. Fan (Celsius)	0.6	\$695.00	\$417.00
Riley,Sean	Senior Manager	25 Jul 2023	Financial statement support	Meeting to map out transaction structure for approaching the timeline of the registration statement EY Attendees: A. Gray, D. Helwing, J. Lipschutz, K. Sun, S. Zaman, S. Riley, S. Hanrahan	0.6	\$695.00	\$417.00
Simpson,Rhett Everett	Senior	25 Jul 2023	Financial statement support	Meeting with EY and Celsius teams to discuss 2021 financial statements and any open items . EY Attendees: A. Gray, J. Lipschutz, K. Sun, K. Zimmer, R. Simpson, R. Gust, S. Riley. Other Attendees: J. Block (Celsius), J. Fan (Celsius)	0.6	\$450.00	\$270.00
Simpson,Rhett Everett	Senior	25 Jul 2023	Financial statement support	Provide commentary over Celsius' FS: EY GAAP Checklist Balance Sheet (Sale-Leaseback Transactions, Segments of a business)	2.7	\$450.00	\$1,215.00
Simpson,Rhett Everett	Senior	25 Jul 2023	Financial statement support	Draft of the Property Plant and Equipment tables for the 2022 financial statements.	1.3	\$450.00	\$585.00
Sun,Kaiyang	Senior Manager	25 Jul 2023	Financial Statement Support	Meeting with EY and Celsius teams to discuss 2021 financial statements and any open items . EY Attendees: A. Gray, J. Lipschutz, K. Sun, K. Zimmer, R. Simpson, R. Gust, S. Riley. Other Attendees: J. Block (Celsius), J. Fan (Celsius)	0.6	\$695.00	\$417.00
Sun,Kaiyang	Senior Manager	25 Jul 2023	Financial Statement Support	Meeting to map out transaction structure for approaching the timeline of the registration statement EY Attendees: A. Gray, D. Helwing, J. Lipschutz, K. Sun, S. Zaman, S. Riley, S. Hanrahan	0.6	\$695.00	\$417.00
Sun,Kaiyang	Senior Manager	25 Jul 2023	Financial Statement Support	Meeting to discuss the organization of the financial statement workpaper EY Attendees: R. Gust, K. Sun	0.3	\$695.00	\$208.50
Sun,Kaiyang	Senior Manager	25 Jul 2023	Financial Statement Support	Researched disclosure requirements for related party transactions	0.8	\$695.00	\$556.00
Sun,Kaiyang	Senior Manager	25 Jul 2023	Financial Statement Support	Reviewed related party transactions for disclosure purposes	2.8	\$695.00	\$1,946.00
Sun,Kaiyang	Senior Manager	25 Jul 2023	Financial Statement Support	Set up financial statement project plan based on footnote disclosures	1.4	\$695.00	\$973.00
Sun,Kaiyang	Senior Manager	25 Jul 2023	Financial Statement Support	Compile financial statements shell leveraging peer financials	2.8	\$695.00	\$1,946.00
Zaman,Sabina	Partner/Principal	25 Jul 2023	Financial Statement Support	Meeting to map out transaction structure for approaching the timeline of the registration statement EY Attendees: A. Gray, D. Helwing, J. Lipschutz, K. Sun, S. Zaman, S. Riley, S. Hanrahan	0.6	\$850.00	\$510.00

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Zimmer,Kristin	Manager	25 Jul 2023	Financial statement support	Meeting with EY and Celsius teams to discuss 2021 financial statements and any open items . EY Attendees: A. Gray, J. Lipschutz, K. Sun, K. Zimmer, R. Simpson, R. Gust, S. Riley. Other Attendees: J. Block (Celsius), J. Fan (Celsius)	0.6	\$595.00	\$357.00
Zimmer,Kristin	Manager	25 Jul 2023	Financial statement support	Completed financial statement mapping for 2021 numbers	2.1	\$595.00	\$1,249.50
Zimmer,Kristin	Manager	25 Jul 2023	Financial statement support	Reviewed footnote financials for US Bitcoin Corp	2.3	\$595.00	\$1,368.50
Deravin,Susan	Senior Manager	26 Jul 2023	Financial statement support	Meeting to discuss the accounting treatment and disclosure requirement for Related Party Debt EY Attendees: K. Sun, S. Riley, S. Deravin	0.5	\$695.00	\$347.50
Deravin,Susan	Senior Manager	26 Jul 2023	Financial statement support	Meeting to discuss the accounting impact under ASC 852. EY Attendees: K. Sun, S. Riley, S. Deravin	0.9	\$695.00	\$625.50
Gray,Amaya	Staff	26 Jul 2023	Financial statement support	Meeting with EY and Celsius team to coordinate and walk through Payroll AJE items. EY Attendees: A. Gray, J. Lipschutz, K. Sun, R. Gust, S. Riley. Other Attendees: P. Pandey (Celsius), J. Block (Celsius)	0.4	\$295.00	\$118.00
Gust,Ryan Alexander	Senior	26 Jul 2023	Financial statement support	Meeting with EY and Celsius team to coordinate and walk through Payroll AJE items. EY Attendees: A. Gray, J. Lipschutz, K. Sun, R. Gust, S. Riley. Other Attendees: P. Pandey (Celsius), J. Block (Celsius)	0.4	\$450.00	\$180.00
Gust,Ryan Alexander	Senior	26 Jul 2023	Financial statement support	Review guidance related to liabilities subject to compromise on the balance sheet	0.6	\$450.00	\$270.00
Gust,Ryan Alexander	Senior	26 Jul 2023	Financial statement support	Continue to prepare the related parties footnote for FY 2022	2.1	\$450.00	\$945.00
Gust,Ryan Alexander	Senior	26 Jul 2023	Financial statement support	Review GAAP checklist for prepaid assets and advanced payments	2.1	\$450.00	\$945.00
Hayes,Taylor C	Manager	26 Jul 2023	Financial Statement Support	Meeting to discuss Property, Plant, and Equipment (PPE) balances as of 12/31/2022 to be added to the uplifted financial statements EY Attendees: P. Yoo, T. Hayes	0.6	\$595.00	\$357.00
Hayes,Taylor C	Manager	26 Jul 2023	Financial Statement Support	Vouching dispositions of Bitcoin to Fireblocks report to confirm that BTC outflows occurred	2.2	\$595.00	\$1,309.00
Hayes,Taylor C	Manager	26 Jul 2023	Financial Statement Support	Review of options trading workbook provided by client to understand Bitcoin option trading activity as it related to the digital assets workbooks, including blockchain verification	3.7	\$595.00	\$2,201.50
Lipschutz,Jordan D	Manager	26 Jul 2023	Financial statement support	Meeting with EY and Celsius team to coordinate and walk through Payroll adjusting journal entries (AJE) items. EY Attendees: A. Gray, J. Lipschutz, K. Sun, R. Gust, S. Riley. Other Attendees: P. Pandey (Celsius), J. Block (Celsius)	0.4	\$595.00	\$238.00
Quinn,Michael J	Executive Director	26 Jul 2023	Financial statement support	Review of Debt workbook FY22	0.6	\$850.00	\$510.00
Quinn,Michael J	Executive Director	26 Jul 2023	Financial statement support	Review of Fixed Asset workbook 3-31-22	0.3	\$850.00	\$255.00
Quinn,Michael J	Executive Director	26 Jul 2023	Financial statement support	Review of Fixed Asset workbook 6-30-22	0.3	\$850.00	\$255.00
Quinn,Michael J	Executive Director	26 Jul 2023	Financial statement support	Review of Fixed Asset workbook 9-30-22	0.3	\$850.00	\$255.00
Quinn,Michael J	Executive Director	26 Jul 2023	Financial statement support	Review of Fixed Asset workbook 12-31-22	0.3	\$850.00	\$255.00
Quinn,Michael J	Executive Director	26 Jul 2023	Financial statement support	Review of fixed assets reconciliation - Annual FY 2022	0.2	\$850.00	\$170.00
Riley,Sean	Senior Manager	26 Jul 2023	Financial statement support	Meeting to discuss the accounting treatment and disclosure requirement for Related Party Debt EY Attendees: K. Sun, S. Riley, S. Deravin	0.5	\$695.00	\$347.50
Riley,Sean	Senior Manager	26 Jul 2023	Financial statement support	Meeting to discuss the accounting impact under ASC 852. EY Attendees: K. Sun, S. Riley, S. Deravin	0.9	\$695.00	\$625.50

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Riley,Sean	Senior Manager	26 Jul 2023	Financial statement support	Meeting with EY and Celsius team to coordinate and walk through Payroll AJE items. EY Attendees: A. Gray, J. Lipschutz, K. Sun, R. Gust, S. Riley. Other Attendees: P. Pandey (Celsius), J. Block (Celsius)	0.4	\$695.00	\$278.00
Simpson,Rhett Everett	Senior	26 Jul 2023	Financial statement support	Research peer disclosures for disclosure of Bankruptcy and restructuring.	2.3	\$450.00	\$1,035.00
Simpson,Rhett Everett	Senior	26 Jul 2023	Financial statement support	Draft of liquidity language to be added to the financial statement disclosures.	1.5	\$450.00	\$675.00
Simpson,Rhett Everett	Senior	26 Jul 2023	Financial statement support	Initial draft of Bankruptcy and restructuring disclosure.	2.2	\$450.00	\$990.00
Sun,Kaiyang	Senior Manager	26 Jul 2023	Financial Statement Support	Meeting to discuss the accounting treatment and disclosure requirement for Related Party Debt EY Attendees: K. Sun, S. Riley, S. Deravin	0.5	\$695.00	\$347.50
Sun,Kaiyang	Senior Manager	26 Jul 2023	Financial Statement Support	Meeting to discuss the accounting impact under ASC 852. EY Attendees: K. Sun, S. Riley, S. Deravin	0.9	\$695.00	\$625.50
Sun,Kaiyang	Senior Manager	26 Jul 2023	Financial Statement Support	Meeting with EY and Celsius team to coordinate and walk through Payroll AJE items. EY Attendees: A. Gray, J. Lipschutz, K. Sun, R. Gust, S. Riley. Other Attendees: P. Pandey (Celsius), J. Block (Celsius)	0.4	\$695.00	\$278.00
Sun,Kaiyang	Senior Manager	26 Jul 2023	Financial Statement Support	Reviewed disclosure statement to understand project structure	1.2	\$695.00	\$834.00
Sun,Kaiyang	Senior Manager	26 Jul 2023	Financial Statement Support	Reviewed 2021 to 2022 trail balance mapping for financial statement line item mapping purposes	3.4	\$695.00	\$2,363.00
Sun,Kaiyang	Senior Manager	26 Jul 2023	Financial Statement Support	Researched Form 10 Registration filing requirements and timeline	1.1	\$695.00	\$764.50
Yoo,Patrick	Senior	26 Jul 2023	Financial statement support	Meeting to discuss Property, Plant, and Equipment (PPE) balances as of 12/31/2022 to be added to the uplifted financial statements EY Attendees: P. Yoo, T. Hayes	0.6	\$450.00	\$270.00
Zimmer,Kristin	Manager	26 Jul 2023	Financial statement support	Reviewed FS mapping for 2022	1.2	\$595.00	\$714.00
Zimmer,Kristin	Manager	26 Jul 2023	Financial statement support	Reviewed FS mapping for 2020	0.4	\$595.00	\$238.00
Zimmer,Kristin	Manager	26 Jul 2023	Financial statement support	Prepared statement of changes in equity tie out	0.3	\$595.00	\$178.50
Zimmer,Kristin	Manager	26 Jul 2023	Financial statement support	Read through peer financials for assigned footnote	3.3	\$595.00	\$1,963.50
Zimmer,Kristin	Manager	26 Jul 2023	Financial statement support	Compared FS amounts for 2021 between 5.3 file and 5.9 file	1.8	\$595.00	\$1,071.00
Chen,Justin	Staff	27 Jul 2023	Financial Statement Support	Amend AA.1 - Celsius Mining - FS 12.31.2022	0.5	\$295.00	\$147.50
Chen,Justin	Staff	27 Jul 2023	Financial Statement Support	Analyze and organize invoice data for advance payments - Bitmain & MicroBT	2.3	\$295.00	\$678.50
Chen,Justin	Staff	27 Jul 2023	Financial Statement Support	Tying Invoice data directly out to invoices for advance payments- - Bitmain & MicroBT	3.5	\$295.00	\$1,032.50
Gust,Ryan Alexander	Senior	27 Jul 2023	Financial statement support	Meeting to discuss advanced payments testing EY Attendees: R. Gust, K. Sun	0.4	\$450.00	\$180.00
Gust,Ryan Alexander	Senior	27 Jul 2023	Financial statement support	Reviewed the advanced payment workpapers and the support provided for FY2021	1.2	\$450.00	\$540.00
Gust,Ryan Alexander	Senior	27 Jul 2023	Financial statement support	Review the PPE workpapers and compile the footnote	1.4	\$450.00	\$630.00
Gust,Ryan Alexander	Senior	27 Jul 2023	Financial statement support	Update the prepaid footnote	0.7	\$450.00	\$315.00
Gust,Ryan Alexander	Senior	27 Jul 2023	Financial statement support	Update the other current asset footnote	0.6	\$450.00	\$270.00

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Quinn,Michael J	Executive Director	27 Jul 2023	Financial statement support	Review of Payroll Reconciliation workpaper	0.4	\$850.00	\$340.00
Quinn,Michael J	Executive Director	27 Jul 2023	Financial statement support	Review of other payables Reconciliation workpaper	0.2	\$850.00	\$170.00
Quinn,Michael J	Executive Director	27 Jul 2023	Financial statement support	Review of cash Reconciliation workpaper	0.1	\$850.00	\$85.00
Quinn,Michael J	Executive Director	27 Jul 2023	Financial statement support	Review of Lease Reconciliation workpaper	0.3	\$850.00	\$255.00
Simpson,Rhett Everett	Senior	27 Jul 2023	Financial statement support	Draft of going concern language to be added to the financial statement disclosures.	1.9	\$450.00	\$855.00
Simpson,Rhett Everett	Senior	27 Jul 2023	Financial statement support	Review of benchmarking file to Celsius' peers.	2.2	\$450.00	\$990.00
Sun,Kaiyang	Senior Manager	27 Jul 2023	Financial Statement Support	Meeting to discuss advanced payments testing EY Attendees: R. Gust, K. Sun	0.4	\$695.00	\$278.00
Yoo,Patrick	Senior	27 Jul 2023	Financial statement support	Begin drafting fixed assets footnote within financial statements	0.4	\$450.00	\$180.00
Zimmer,Kristin	Manager	27 Jul 2023	Financial statement support	Reviewed footnote 1	3.2	\$595.00	\$1,904.00
Zimmer,Kristin	Manager	27 Jul 2023	Financial statement support	Reviewing similar bankruptcy filings for brand new Footnote to benchmark and review what others are including	2.4	\$595.00	\$1,428.00
Zimmer,Kristin	Manager	27 Jul 2023	Financial statement support	Completed GAAP checklist review of Going Concern	0.3	\$595.00	\$178.50
Zimmer,Kristin	Manager	27 Jul 2023	Financial statement support	Review through peer financials for assigned footnote	2.1	\$595.00	\$1,249.50
Chen,Justin	Staff	28 Jul 2023	Financial statement support	Discussion regarding prepaid payables and our approach EY Attendees: J. Chen, R. Gust	0.5	\$295.00	\$147.50
Chen,Justin	Staff	28 Jul 2023	Financial Statement Support	Analyzing and organizing invoice data for advance payments - MicroBT	1.5	\$295.00	\$442.50
Chen,Justin	Staff	28 Jul 2023	Financial Statement Support	Tying Invoice data directly out to invoices for advance payments- MicroBT	2.6	\$295.00	\$767.00
Chen,Justin	Staff	28 Jul 2023	Financial Statement Support	Reconciling differences between GL entries and Invoice amounts	1.3	\$295.00	\$383.50
Chen,Justin	Staff	28 Jul 2023	Financial Statement Support	Review Prepared By Client (PBC) to review for support required for advance payments	0.3	\$295.00	\$88.50
Chen,Justin	Staff	28 Jul 2023	Financial Statement Support	Advance Payments tied to bank statements from October 2021 to present	1.0	\$295.00	\$295.00
Gust,Ryan Alexander	Senior	28 Jul 2023	Financial statement support	Meeting to discuss workpaper support folders and workpaper support. EY Attendees: K. Sun, K. Zimmer, R. Gust. Other Attendees: J. Fan (Celsius)	0.9	\$450.00	\$405.00
Gust,Ryan Alexander	Senior	28 Jul 2023	Financial statement support	Discussion regarding prepaid payables and our approach EY Attendees: J. Chen, R. Gust	0.5	\$450.00	\$225.00
Gust,Ryan Alexander	Senior	28 Jul 2023	Financial statement support	Review the GAAP checklist and review footnotes for compliance	0.6	\$450.00	\$270.00
Quinn,Michael J	Executive Director	28 Jul 2023	Financial statement support	Review of prepaid schedules	0.5	\$850.00	\$425.00
Simpson,Rhett Everett	Senior	28 Jul 2023	Financial statement support	Reorganization and update of 2022 financial statements.	2.9	\$450.00	\$1,305.00
Simpson,Rhett Everett	Senior	28 Jul 2023	Financial statement support	Draft the Subsequent events footnote for the 2022 financial statements.	1.1	\$450.00	\$495.00
Sun,Kaiyang	Senior Manager	28 Jul 2023	Financial Statement Support	Meeting to discuss workpaper support folders and workpaper support. EY Attendees: K. Sun, K. Zimmer, R. Gust. Other Attendees: J. Fan (Celsius)	0.9	\$695.00	\$625.50

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Sun,Kaiyang	Senior Manager	28 Jul 2023	Financial Statement Support	Reviewed client provided files to prepare for 2021 financial statements support	2.6	\$695.00	\$1,807.00
Sun,Kaiyang	Senior Manager	28 Jul 2023	Financial Statement Support	Reviewed cryptocurrencies footnote disclosures and peer financial statements	3.1	\$695.00	\$2,154.50
Sun,Kaiyang	Senior Manager	28 Jul 2023	Financial Statement Support	Reviewed disclosure statement to understand related party transactions	2.4	\$695.00	\$1,668.00
Zimmer,Kristin	Manager	28 Jul 2023	Financial statement support	Meeting to discuss workpaper support folders and workpaper support. EY Attendees: K. Sun, K. Zimmer, R. Gust. Other Attendees: J. Fan (Celsius)	0.9	\$595.00	\$535.50
Zimmer,Kristin	Manager	28 Jul 2023	Financial statement support	Reviewed Statement of Cash Flows (SCF) mapping	0.3	\$595.00	\$178.50
Zimmer,Kristin	Manager	28 Jul 2023	Financial statement support	Review through peer financials for assigned FN	1.9	\$595.00	\$1,130.50
Zimmer,Kristin	Manager	28 Jul 2023	Financial statement support	Prepared peer analysis for FN 2	2.3	\$595.00	\$1,368.50
Riley,Sean	Senior Manager	30 Jul 2023	Financial statement support	Review of 2021 financial statements and corresponding support workbook.	2.7	\$695.00	\$1,876.50
Sun,Kaiyang	Senior Manager	30 Jul 2023	Financial statement support	Reviewed organization section of the financial statements footnotes	1.7	\$695.00	\$1,181.50
Sun,Kaiyang	Senior Manager	30 Jul 2023	Financial statement support	Reviewed liquidity and financial conditions section of the financial statements footnotes	1.2	\$695.00	\$834.00
Sun,Kaiyang	Senior Manager	30 Jul 2023	Financial statement support	Reviewed subsequent events section of the financial statements footnotes	1.8	\$695.00	\$1,251.00
Sun,Kaiyang	Senior Manager	30 Jul 2023	Financial statement support	Reviewed cryptocurrency section of the financial statements footnotes	1.6	\$695.00	\$1,112.00
Bhatti,Sobia	Senior	31 Jul 2023	Financial statement support	Client Learning and acquaintance with crypto	1.8	\$450.00	\$810.00
Bhatti,Sobia	Senior	31 Jul 2023	Financial statement support	Work for Financial statements Footnotes	2.9	\$450.00	\$1,305.00
Chen,Justin	Staff	31 Jul 2023	Financial statement support	Discussion regarding how to prepare documentation around Footnote 2 with J. Chen, K. Zimmer (EY)	0.3	\$295.00	\$88.50
Chen,Justin	Staff	31 Jul 2023	Financial statement support	Prepare footnote 2, researching similar companies language	2.5	\$295.00	\$737.50
Chen,Justin	Staff	31 Jul 2023	Financial Statement Support	Advance Payments tied to bank statements across all months	1.0	\$295.00	\$295.00
Chen,Justin	Staff	31 Jul 2023	Financial Statement Support	Vouching additional journal entries from 2021 to invoice payment	1.0	\$295.00	\$295.00
Chen,Justin	Staff	31 Jul 2023	Financial Statement Support	Update observations and questions list for advance payments	1.0	\$295.00	\$295.00
Chen,Justin	Staff	31 Jul 2023	Financial Statement Support	Prepare lead sheet and reconciling trial balance and general ledger for advance payment account	1.0	\$295.00	\$295.00
Quinn,Michael J	Executive Director	31 Jul 2023	Financial statement support	Review of other payables Reconciliation workpaper	0.6	\$850.00	\$510.00
Simpson,Rhett Everett	Senior	31 Jul 2023	Financial statement support	Draft the Subsequent events footnote for the 2022 financial statements.	3.3	\$450.00	\$1,485.00
Sun,Kaiyang	Senior Manager	31 Jul 2023	Financial statement support	Prepared footnote support example for financial statements tie-out purposes	1.4	\$695.00	\$973.00
Sun,Kaiyang	Senior Manager	31 Jul 2023	Financial statement support	Communicated guidance on addressing comments left for the financial statements disclosures	0.8	\$695.00	\$556.00
Sun,Kaiyang	Senior Manager	31 Jul 2023	Financial statement support	Researched peer financial statements for bankruptcy related disclosures	1.4	\$695.00	\$973.00

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Sun,Kaiyang	Senior Manager	31 Jul 2023	Financial statement support	Researched peer financial statements for cryptocurrency related disclosures	1.6	\$695.00	\$1,112.00
Sun,Kaiyang	Senior Manager	31 Jul 2023	Financial statement support	Reviewing 2020 and 2021 financial statements mapping and tie-out	1.6	\$695.00	\$1,112.00
Zimmer,Kristin	Manager	31 Jul 2023	Financial statement support	Discussion regarding how to prepare documentation around Footnote 2 with J. Chen, K. Zimmer (EY)	0.3	\$595.00	\$178.50
Zimmer,Kristin	Manager	31 Jul 2023	Financial statement support	Prepare Statement of Cash Flows (SCF) 2021 tie out (amounts to supporting documentation)	2.7	\$595.00	\$1,606.50
Zimmer,Kristin	Manager	31 Jul 2023	Financial statement support	Review footnote 1 & 2 disclosure	0.6	\$595.00	\$357.00
				Total	307.1		\$167,627.50

Registration Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Helwing,Dan S.	Partner/Principal	27 Jul 2023	Registration statement support	Call with J. Block (Celsius) to discuss the financial statement requirements in the Form 10 registration statement assuming a successful preclearance request	0.3	\$850.00	\$255.00
Caruso,Thierry	Partner/Principal	31 Jul 2023	Registration Statement Support	Meeting to discuss transaction structure, timeline and reporting requirements EY Attendees: B. Suarez, D. Helwing, D. Horn, K. Sun, S. Zaman, S. Riley, S. Deravin, T. Caruso	0.6	\$850.00	\$510.00
Deravin,Susan	Senior Manager	31 Jul 2023	Registration statement support	Meeting to discuss transaction structure, timeline and reporting requirements EY Attendees: B. Suarez, D. Helwing, D. Horn, K. Sun, S. Zaman, S. Riley, S. Deravin, T. Caruso	0.6	\$695.00	\$417.00
Helwing,Dan S.	Partner/Principal	31 Jul 2023	Registration Statement Support	Meeting to discuss transaction structure, timeline and reporting requirements EY Attendees: B. Suarez, D. Helwing, D. Horn, K. Sun, S. Zaman, S. Riley, S. Deravin, T. Caruso	0.6	\$850.00	\$510.00
Horn,David	Executive Director	31 Jul 2023	Registration Statement Support	Meeting to discuss transaction structure, timeline and reporting requirements EY Attendees: B. Suarez, D. Helwing, D. Horn, K. Sun, S. Zaman, S. Riley, S. Deravin, T. Caruso	0.6	\$850.00	\$510.00
Riley,Sean	Senior Manager	31 Jul 2023	Registration statement support	Meeting to discuss transaction structure, timeline and reporting requirements EY Attendees: B. Suarez, D. Helwing, D. Horn, K. Sun, S. Zaman, S. Riley, S. Deravin, T. Caruso	0.6	\$695.00	\$417.00
Suarez,Ben R.	Senior Manager	31 Jul 2023	Registration Statement Support	Meeting to discuss transaction structure, timeline and reporting requirements EY Attendees: B. Suarez, D. Helwing, D. Horn, K. Sun, S. Zaman, S. Riley, S. Deravin, T. Caruso	0.6	\$695.00	\$417.00
Sun,Kaiyang	Senior Manager	31 Jul 2023	Registration statement support	Meeting to discuss transaction structure, timeline and reporting requirements EY Attendees: B. Suarez, D. Helwing, D. Horn, K. Sun, S. Zaman, S. Riley, S. Deravin, T. Caruso	0.6	\$695.00	\$417.00
Zaman,Sabina	Partner/Principal	31 Jul 2023	Registration Statement Support	Meeting to discuss transaction structure, timeline and reporting requirements EY Attendees: B. Suarez, D. Helwing, D. Horn, K. Sun, S. Zaman, S. Riley, S. Deravin, T. Caruso	0.6	\$850.00	\$510.00
				Total	5.1		\$3,963.00

SEC Pre-Clearance

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Quinn,Michael J	Executive Director	10 Jul 2023	SEC pre-clearance memo support	Preliminary review of SEC pre clearance memo	0.8	\$850.00	\$680.00
Quinn,Michael J	Executive Director	10 Jul 2023	SEC pre-clearance memo support	Secondary review of updated SEC pre clearance memo	0.7	\$850.00	\$595.00
Suarez,Ben R.	Senior Manager	10 Jul 2023	SEC pre-clearance memo support	Reviewing and commenting on SEC preclearance memo	0.6	\$695.00	\$417.00
Suarez,Ben R.	Senior Manager	11 Jul 2023	SEC pre-clearance memo support	Continue to review and commenting on SEC preclearance memo	0.3	\$695.00	\$208.50
Helwing,Dan S.	Partner/Principal	12 Jul 2023	SEC pre-clearance memo support	Meeting to discuss preliminary observations on 2nd draft of SEC preclearance letter EY attendees - S. Zaman, B. Suarez, D. Helwing Other Attendees: J. Block (Celsius), R. Kaza (Celsius) B. Flattery (Kirkland & Ellis)	0.5	\$850.00	\$425.00
Helwing,Dan S.	Partner/Principal	12 Jul 2023	SEC pre-clearance memo support	Review the SEC preclearance	1.3	\$850.00	\$1,105.00
Suarez,Ben R.	Senior Manager	12 Jul 2023	SEC pre-clearance memo support	Meeting to discuss preliminary observations on 2nd draft of SEC preclearance letter EY attendees - S. Zaman, B. Suarez, D. Helwing Other Attendees: J. Block (Celsius), R. Kaza (Celsius) B. Flattery (Kirkland & Ellis)	0.5	\$695.00	\$347.50
Zaman,Sabina	Partner/Principal	12 Jul 2023	SEC pre-clearance memo support	Meeting to discuss preliminary observations on 2nd draft of SEC preclearance letter EY attendees - S. Zaman, B. Suarez, D. Helwing Other Attendees: J. Block (Celsius), R. Kaza (Celsius) B. Flattery (Kirkland & Ellis)	0.5	\$850.00	\$425.00
Helwing,Dan S.	Partner/Principal	13 Jul 2023	SEC pre-clearance memo support	Call with J. Block (Celsius) to discuss considerations for engaging with SEC staff prior to submitting preclearance letter	0.1	\$850.00	\$85.00
Lipschutz,Jordan D	Manager	19 Jul 2023	SEC pre-clearance memo support	Email correspondence with J. Block (Celsius) regarding status of SEC preclearance letter and ETA to submit	0.9	\$595.00	\$535.50
Helwing,Dan S.	Partner/Principal	20 Jul 2023	SEC pre-clearance memo support	Review third draft of SEC preclearance and sent comments to J. Block (Celsius)	0.9	\$850.00	\$765.00
Lipschutz,Jordan D	Manager	21 Jul 2023	SEC pre-clearance memo support	Email correspondence with SEC preclearance team regarding status and progress on preclearance memo	0.2	\$595.00	\$119.00
Zaman,Sabina	Partner/Principal	21 Jul 2023	SEC pre-clearance memo support	Review the latest version of the SEC comment letter	1.0	\$850.00	\$850.00
Total					8.3		\$6,557.50